PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR, SALEM – 636 011

DEGREE OF BACHELOR OF COMMERCE (COOPERATION)

(UNDER CHOICE BASED CREDIT SYSTEM AND OBE PATTERN)

CURRICULUM FOR

B.COM. (CO-OPERATION)

(SEMESTER PATTERN)

(*For Candidates admitted in the Colleges affiliated to Periyar University with effect from 2026 - 2027 onwards*)

1. PREAMBLE

The B.Com Cooperation Degree Programme provides ample exposure to courses from the fields of Cooperatives, Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career both in cooperatives and corporate, become an entrepreneur and a key contributor to the economic development of the country.

2. NATURE AND EXTENT OF THE PROGRAMME

B.Com with Co-operation is a3-year full-time undergraduate course that deals with studying the diverse components of commerce while equipping students with the skills essential for the cooperation and management of cooperative institutions and allied enterprises.

3.

TANSCHE REGULATIONS ON LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDERGRADUATE PROGRAMME	
Programme:	**B.Com.Cooperation**
Programme Code:	**UCO**
Duration:	**UG- 3 years**
Programme Outcome:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study. **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidentlyshare one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. **PO3: Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. **PO4:Problemsolving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

	PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problemarising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation **PO7: Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team. **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. **PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. **PO11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. **PO12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups. **PO13: Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work. **PO14: Leadership readiness/qualities:** Capability for mapping out the tasks of ateam or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. **PO15: Lifelong learning:** Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/Re skilling.

4.

Programme Specific Outcomes:	**PSO1–Placement:** Topreparethestudentswhowilldemonstraterespectfulengagementwithothers’ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. **PSO 2-Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations **PSO3–Researchand Development:** Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development. **PSO4–ContributiontoBusiness World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO5–Contributiontothe Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

5. PROGRAMMEOUTCOMES:

On completion of the programme the students can

Pos	Description
PO1	Become knowledgeable in the subject of Cooperation and accounting and apply those provisions for the benefit of the employer/ Cooperative institutions
PO2	Gain analytical skills in the field of accounting and management.
PO3	Determine the professional ethics of the business and contribute for community living and nation building.
PO4	Enhance communication skills, teamwork, group dynamics and leadership qualities.
PO5	Provide solutions to overcome the challenges in the area of management and administration.

<table>
<tr><th colspan="3">Methods of Evaluation</th></tr>
<tr><td rowspan="4">InternalEvaluation</td><td>Continuous Internal Assessment Test</td><td rowspan="4">25 Marks</td></tr>
<tr><td>Assignments – 5 marks</td></tr>
<tr><td>Test & Seminars – 15 marks</td></tr>
<tr><td>Attendance and Class Participation – 5 marks</td></tr>
<tr><td>ExternalEvaluation</td><td>End Semester Examination</td><td>75 Marks</td></tr>
<tr><td></td><td>Total</td><td>100 Marks</td></tr>
<tr><th colspan="3">Methods of Assessment</th></tr>
<tr><td>Recall(K1)</td><td colspan="2">Simple definitions, MCQ, Recall steps, Conceptdefinitions</td></tr>
<tr><td>Understand/ Comprehend(K2)</td><td colspan="2">MCQ, True/ False, Short essays, Concept explanations, short summary or overview</td></tr>
<tr><td>Application (K3)</td><td colspan="2">Suggest idea/ concept with examples, suggest formulae, Solve problems, Observe, Explain</td></tr>
<tr><td>Analyze(K4)</td><td colspan="2">Problem-solving questions, finish a procedure in many steps, Differentiate & Analyse between various ideas and generalizations.</td></tr>
<tr><td>Evaluate(K5)</td><td colspan="2">Longer essay/Evaluation essay, Critique or justify with pros and cons.</td></tr>
<tr><td>Create(K6)</td><td colspan="2">The questions of this category challenge students to get engaged in creative and original thinking.
Develop original ideas and problem-solving skills.</td></tr>
</table>

COURSE STRUCTURE

Credit Distribution for B.Com. (Cooperation)

FIRSTYEAR-SEMESTER-I

S.No.	Paper Code	Part	Paper Type	Subject Title	Teaching Hours (Week)	Credit	Total Marks		
							IE	EX	Max
1		I	Language (P - I)	Tamil - I	6	3	25	75	100
2		II	Language (P - II)	English - I	6	3	25	75	100
3		III	Core - I (Theory)	Theory of Cooperation	5	5	25	75	100
4		III	Core - II (Theory)	Financial Accounting	5	5	25	75	100
5		III	Allied (Theory)	Principles of Economics	4	4	25	75	100
6		IV	NME	Indian Constitution / Fundamentals of Cooperation	2	2	25	75	100
7		IV	Common Paper	Value Based Education	2	1	25	75	100
					30	23			

FIRSTYEAR-SEMESTER-II

S.No.	Paper Code	Part	Paper Type	Subject Title	Teaching Hours (Week)	Credit	Total Marks		
							IE	EX	Max
1		I	Language (P - I)	Tamil - II	6	3	25	75	100
2		II	Language (P - II)	English - II	6	3	25	75	100
3		III	Core - III (Theory)	Cooperative Book-Keeping	5	5	25	75	100
4		III	Core - IV (Theory)	Cooperative Development in India	4	5	25	75	100
5		III	Allied - II (Theory)	Business Law	3	4	25	75	100
6		IV	NME - II	Advertising/ Cooperative Banking in India	2	2	25	75	100
7		IV	Common Paper	Disaster Management	2	1	25	75	100
8		IV	NMSDC		2	2	25	75	100
					30	25			

SECOND YEAR - SEMESTER-III

S.No.	Paper Code	Part	Paper Type	Subject Title	Teaching Hours (Week)	Credit	Total Marks		
							IE	EX	Max
1		I	Language (P - I)	Tamil - III	6	3	25	75	100
2		II	Language (P - II)	English - III	6	3	25	75	100
3		III	Core - V (Theory)	Cost Accounting	6	5	25	75	100
4		III	Allied - III (Theory)	Research Methodology	4	4	25	75	100
5		III	Core Elective - I	i) Cooperation in Foreign Countries ii) Business Communication	3	3	25	75	100
6		IV	SEC - I	Office Management	3	2	25	75	100
7		IV	Common Course	Health and Wellness	0	1	25	75	100
8		IV	NMSDC		2	2	25	75	100
					30	23			

SECOND YEAR - SEMESTER-IV

S.No.	Paper Code	Part	Paper Type	Subject Title	Teaching Hours (Week)	Credit	Total Marks		
							IE	EX	Max
1		I	Language (P - I)	Tamil - IV	6	3	25	75	100
2		II	Language (P - II)	English - IV	6	3	25	75	100
3		III	Core - VI (Theory)	Cooperative Credit and Banking	4	5	25	75	100
4		III	Core - VII (Theory)	Management Accounting	5	5	25	75	100
5		III	Allied - IV (Theory)	Statistics	3	4	25	75	100
6		IV	Core Elective - II	i) Principles of Marketing ii) Digital Banking	2	3	25	75	100
7		IV	SEC - II	Entrepreneurship Development	2	2	25	75	100
8		IV	NMSDC		2	2	25	75	100
					30	27			

*Internship : Carried on during vacation of IV semester for 2 weeks.

THIRD YEAR - SEMESTER-V

S.No.	Paper Code	Part	Paper Type	Subject Title	Teaching Hours (Week)	Credit	Total Marks		
							IE	EX	Max
1		I	Core - VIII (Theory)	Non-Credit Cooperatives	6	5	25	75	100
2		II	Core - IX (Theory)	Income Tax Law and Practice	6	5	25	75	100
3		III	Core (Practical - I)	Cooperative Training : Visit to Cooperative Institutions	5	5	25	75	100
4		III	Elective - III	i) Principles of Management ii) MIS and Computer Application	5	3	25	75	100
5		III	SEC - III	Human Resource Management	4	2	25	75	100
6		IV	Summer Internship	Summer Internship (Carried out during vacation of IV semester)	-	2	-	-	100
7		IV	Common Paper	EVS	2	2	25	75	100
8		IV	NMSDC		2	2	25	75	100
					30	26			

THIRD YEAR - SEMESTER- VI

S.No.	Paper Code	Part	Paper Type	Subject Title	Teaching Hours (Week)	Credit	Total Marks		
							IE	EX	Max
1		I	Core - X (Theory)	Cooperative Management & Administration	6	5	25	75	100
2		II	Core - XI (Theory)	Cooperative Laws	6	5	25	75	100
3		III	Core - XII (Theory)	General Cooperative and Audit	6	5	25	75	100
4		III	Core - XIII (Practical)	GST and E-Filing	6	5	25	75	100
5		III	Group Project	Project Viva-Voce	5	5	25	75	100
6		IV	Extension Activities	Extension Activities	1	1	-	-	100
7		IV	NMSDC			2	25	75	100
					30	28			

PERIYAR UNIVERSITY,SALEM – 636 011.

For candidates admitted from academic year 2026 -2027 onwards

FIRST YEAR – SEMESTER – I

CORE – I:THEORY OF COOPERATION

Learning Objectives	
LO1	To know basic concepts, values and benefits of cooperation
LO2	To understand the principles and philosophy of cooperation
LO3	To understand the various schools of cooperative thoughts
LO4	To distinguish cooperatives from other economic organizations
LO5	To inculcate the need and importance of cooperative extension, education and its training

COURSE OUTCOME

CO Number	CO Statement	Knowledge Level
CO1	Familiarize with the history, values of cooperation	K1
CO2	Comprehend evolution and reformulation of cooperative principles	K2
CO3	Analyze the contributions of cooperators in the field of cooperation	K3
CO4	Analyze the key differences between cooperatives and other economic systems and its benefits	K1, K2
CO5	Gain knowledge and develop skill among students to run a cooperative society.	K3

MAPPING WITH PROGRAMME OUTCOME

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3
CO2	3	2	3	3	2
CO3	3	2	3	2	3
CO4	3	2	3	2	2
CO5	3	1	2	1	3

THEORY OF COOPERATION

Unit	Contents	No. of Hours
I	**Cooperation** Definition – Features – Values of Cooperation: Self-help, self-responsibility, democracy, equality, equity and solidarity. Benefits of Cooperation.	**15**
II	**Cooperative Principles** Evolution of cooperative principles - Rochadale Principles - Reformulation of Cooperative Principles by ICA in 1937, 1966 and 1995.	**15**
III	**Cooperative Thought** Pre-Rochdale Cooperative Thought – Thoughts of Robert Owen, Dr.William king and Charles Fourier-Rochadale Model – Post-Rochadale Cooperative Thought: Raiffesien, and Schulze Delitsch, Dr. Gadgil – Different Schools of Cooperative Thought (Concepts only) – Eminent cooperators in Tamilnadu.	**15**
IV	**Cooperatives and other forms of Business Organizations** Meaning and Importance, Features and Functions of Sole Trader, Partnership Firm, Joint Stock Company and Public Utility, Self- Help Groups, JLG(Joint Liability Group) and Cooperatives.	**15**
V	**Cooperatives and other forms of Economic System** Features of Capitalism, Cooperation and Socialism - Cooperation as a Balancing sector - Cooperation as an economic system, Sector and Movement - Place of Co-operation in open, closed and mixed Economics.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hajela T. N.	Cooperation Principles, Problems and Practice	Ane Books Pvt. Ltd., New Delhi.	2016, 8th Edition.
2.	Mathur B.S.	Co-operation in India	Sahitya Bhawan	1999, 1st Edition.

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4th Revised Edition.
2.	Krishnaswamy O.R. and Kulandaiswamy V.	Cooperation: Concept and Theory	Arudra Academy, Coimbatore	2000, 1st Edition.

WEB RESOURCES	
1	**https://www.slvrec.com/content/7-cooperative-principles**
2	**www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf**
3	**https://www.shmoop.com/economic-systems/types.html**
4	**http://ageconsearch.umn.edu/bitstream/27233/1/35020034.pdf**

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

FIRST YEAR – SEMESTER – I

CORE – II :FINANCIAL ACCOUNTING

LEARNING OBJECTIVES

LEARNING OBJECTIVES	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

COURSE OUTCOME

CO Number	CO Statement
CO1	Remember the concept of accounting procedures
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the accounting treatment of Non-trading Concern

MAPPING WITH PROGRAMME OUTCOME

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	1	2	1	1	1
CO2	1	2	1	1	1
CO3	1	2	1	1	1
CO4	1	2	1	1	1
CO5	1	2	1	1	1

1- Strong; 2-Medium; 3-Low

FINANCIAL ACCOUNTING

Unit	Contents	No. of Hours
I	**Nature of Accounting** Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance, Bank Reconciliation statement	**15**
II	**Final Accounts** Final accounts of a sole trader with adjustments – Errors and rectification	**15**
III	**Depreciation** Depreciation- Meaning –Objectives–AccountingTreatments- Types - Straight Line Method – Diminishing Balance method – Conversionmethod units of Production Method – Cost Model vs Revaluation	**15**
IV	**AccountingfromIncompleteRecords–SingleEntrySystem** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**15**
V	**Accounting for Non-trading Concern** Receipts and Payments and income and expenditure account and Balance sheet – Difference between Receipts and Payments and income and expenditure account.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S. & Murthy A.	Financial Accounting	Margham Publications	2014, 7th Revised Edition.

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain S.P. & Narang K.L.	Financial Accounting	Kalyani Publishers	2016, 13th Edition.
2.	Jain and Narang	Advanced Accountancy	S. Chand & Company Ltd.	2014, 10th Edition.
3.	ShuklaM.C.	Advanced Accountancy	S. Chand & Company Ltd.	2000, 13th Edition.

WEB RESOURCES

https://www.mheducation.co.uk/he/chapters/0077108086.pdfhttp://basiccollegeaccounting.com/2010/11/what-are-the-advantages-and-disadvantages-of-having-self-balancing-ledgers/

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

FIRST YEAR – SEMESTER – I

ALLIED PAPER – I PRINCIPLES OF ECONOMICS

LEARNING OBJECTIVES	
LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

COURSE OUTCOMES	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing

MAPPING WITH PROGRAMME OUTCOME

PO/CO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	2	3	3	2
CO3	3	2	3	3	2
CO4	3	2	2	3	2
CO5	3	2	3	3	2

Strong - 3 **Medium – 2** **Low – 1**

PRINCIPLES OF ECONOMICS

Unit	Contents	No. of Hours
I	**Introduction to Economics** Economics: Concept- Definition- Scope of Economics- Approaches to Economic Analysis: Micro and Macro Economics. Human Wants: Meaning, Classifications & Characteristics of Human Wants.	**12**
II	**Demand & Supply Functions** DemandTheory:Concept – LawofDemand – ElasticityofDemand – LawofDiminishingMarginalUtility – IndifferenceCurveAnalysis-Consumer’sSurplus.	**12**
III	**Theory of Production**: Concept- Factors of Production – Theories of Population: Malthusian theory & Optimum theory- Specialization of Production: Division of Labor – Localization: Meaning, Concept & Causes of Localization – Mechanization - Automation and Computerization.	**12**
IV	**Pricing:** Concept – PerfectCompetition – Monopoly–MonopolisticCompetition–Duopoly–Oligopoly	**12**
V	**International Economics**: Concept – International Trade- Foreign Direct Investment and Trade, International Economic Organisations: Concept-Objectives of IMF-Functions ofIMF- Effect on Indian Economy in the Pandemic in COVID-19.	**12**
	TOTAL	**60**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.S.Sankaran	Principles of Economics	MargamPublication	2013
2.	Mithani	Fundamental of Business Economics	Himalaya Publications	2015
3.	HLAhuja	Principles of Economics	Himalaya Publications	2015
4.	N.GregoryMankiw	Business Economics	Tata Mcgraw Hill	2016

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	A. Shivkumar	General Economics	Tata Mcgraw Hill	2016
2.	D.Salvatoreand D.Schaum's	OutlineofTheoryandproblemsofMacroEconomic Theory	Mcgraw hill, International Edition, New Delhi	2016

WEB RESOURCES:

1. www.economics.com
2. https://open.umn.edu
3. https://corporatefinanceinstitute.com
4. https://britannica.com
5. https://www.academia.edu

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

FIRST YEAR – SEMESTER – I

NME: FUNDAMENTALS OF COOPERATION

LEARNING OBJECTIVES

Learning Objectives	
LO1	To know basic concepts, values and benefits of cooperation
LO2	To understand the principles and philosophy of cooperation
LO3	To understand the various schools of cooperative thoughts
LO4	To distinguish cooperatives from other economic organizations
LO5	To inculcate the need and importance of cooperative extension, education and its training

COURSE OUTCOME

Upon the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarize with the history, values of cooperation	K1
CO2	Comprehend evolution and reformulation of cooperative principles	K2
CO3	Understand the contributions of cooperators in the field of cooperation	K1&k2
CO4	Analyze the key differences between cooperatives and other economic systems and its benefits	K1, K2
CO5	Gain knowledge and develop skill among students to run a cooperative society.	K2

MAPPING WITH PROGRAMME OUTCOMES

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	1
CO2	3	2	3	1	2
CO3	3	2	3	2	1
CO4	3	2	3	1	2
CO5	3	1	2	3	1

1 - Strong; 2 - Medium; 3- Low

FUNDAMENTALS OF COOPERATION

Unit	Contents	No. of Hours
I	Cooperation Concept, Features, Benefits - Cooperative Principles: Meaning, Evolution, Rochadale Principles - ICA Cooperative Identity Statement 1995: Definition, Vision, Mission, Values and Principles.	**15**
II	**Cooperative Banking** Short and Medium Term and Long Term Credit – Constitution and Functions of PACS, DCCB, SCB, PARDB and SARDB – Constitution and Functions of Urban Cooperative Banks.	**15**
III	**Service Cooperatives** Structure, Constitution and Functions of Marketing Cooperatives - Consumer Cooperatives - Dairy Cooperatives.	**15**
IV	**Organisational set-up for cooperative management** Pyramidal Structure – General Body, Board of Directors and President – Powers, Duties and Responsibilities - Special Officer-Administrative Set up of a Cooperative Institution.	**15**
V	**Cooperative Education and Training** Cooperative Education and Training, Need and Importance – Arrangements for Cooperative Education and Training in India.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Hajela T. N.	Cooperation Principles, Problems and Practice	Ane Books Pvt. Ltd., New Delhi.	2016, 8th Edition.
2.	Mathur B.S.	Co-operation in India	Sahitya Bhawan	1999, 1st Edition.

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Abdul Kuddus K.A., Zahir Hussain A. K.	Theory, Law and Practice of Cooperative Banking	Limra Publications, Chennai.	2017, 4th Revised Edition.
2.	Krishnaswamy O.R. &Kulandaiswamy V.	Cooperation Concept and Theory	Arudra Academy, Coimbatore	2000, 1stEdition.

WEB RESOURCES

https://www.slvrec.com/content/7-cooperative-principles

www.eleutera.org/wp-content/uploads/2015/07/The-Evolution-of-Cooperation.pdf

http://www.chennaidtcoopunion.com/Administrative_Setup4.html

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

FIRST YEAR – SEMESTER – I

NME – OPTION 2: INDIAN CONSTITUTION

LEARNING OBJECTIVES	
LO1	Understanding of the salient features of the Indian Constitution
LO2	Knowledge about fundamental rights and duties
LO3	Knowledge about the structure and functions of the Union Government
LO4	Knowledge about the structure and functions of the State Government
LO5	Understanding of the powers and functions of the local government

COURSE OUTCOMES

CO Number	CO Statement
CO1	To Understand the salient features of the Indian Constitution
CO2	To gain knowledge about fundamental rights and duties
CO3	To attain knowledge about the structure and functions of the Union Government
CO4	To acquire knowledge about the structure and functions of the State Government
CO5	To get understand the powers and functions of the local government

MAPPING WITH PROGRAMME OUTCOMES

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3
CO2	3	2	3	3	2
CO3	3	2	3	2	3
CO4	3	2	3	2	2
CO5	3	1	2	1	3

INDIAN CONSTITUTION

Units	Contents	No. of Hours
I	Sources – Preamble – Salient Features – Citizenship – Amendments	
II	Fundamental Rights – Directive Principles – Fundamental Duties.	
III	Union Government: President – Prime Minister and Council of Ministers – Parliament –Supreme Court of India	
IV	State Government: Chief Minister – Governor – State Legislature – High Courts	
V	Local Government: Urban – Rural	

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	B.N. Rao	India's Constitution in the Making	Orient Longmans, Madras	1960
2	Durga Das Basu	Introduction to the Constitution of India	Lexis Nexis, Gurgaon	2019
3	M.V. Pylee	Constitutional Government in India	S. Chand & Co. Ltd., New Delhi	2012
4	Subhash C. Kashyap	Our Constitution: An Introduction to India's Constitution and Constitutional Law	National Book Trust, New Delhi.	2021

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Granville Austin	The Indian Constitution: Cornerstone of a Nation	Oxford University Press, New Delhi	1999
2	Jagadish Swarup	Constitution of India	Dandewal Publishing House, Allahabad	1999
3	Hari Hara Das	Indian Government and Politics	Himalaya Publishing House, New Delhi	2012
4	M.V. Pylee	India's Constitution	S. Chand & Co. Ltd., New Delhi	2012
5	R.C. Agarwal and Mahesh Bhatnagar	Constitutional Development and National Movement of India	S. Chand & Co., New Delhi	2006

Web Resources

https://www.tn.gov.in/index.php

https://www.assembly.tn.gov.in/

https://legislative.gov.in/constitution-of-india

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

FIRST YEAR – SEMESTER – I

VALUE EDUCATION: YOGA

https://www.periyaruniversity.ac.in/Documents/2021/syllabus/2021/Affiliated/ug/Value%20Education.pdf

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

FIRST YEAR – SEMESTER – II

CORE PAPER - III :COOPERATIVE BOOK-KEEPING SYSTEM

LEARNING OBJECTIVES

Learning Objectives	
LO1	To enable the students to understand the unique system of book keeping prevalent in cooperative societies and institutions
LO2	To understand the basic principles and uniqueness of cooperative book keeping system
LO3	To make the students to conversant with different sets of accounting books maintained by cooperative banks and institutions
LO4	To make the students capable of preparing financial statements from the books of accounts maintained by cooperatives
LO5	To enable the students to gain the recent changes brought in the Cooperative Book Keeping System as per the recommendations of Task Force on STCCS

COURSE OUTCOMES

CO	Course Outcomes
CO1	Familiarize the peculiar nature of cooperative accounting
CO2	Gain knowledge about the book keeping in cooperatives
CO3	Gain knowledge about the preparation of ledger and trial balance
CO4	Analyze and prepare the final accounts of cooperatives
CO5	Acquire the knowledge about the accounting practice of rural credit institution

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	2	2	2	2
CO2	3	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2

Strong - 3 **Medium – 2** **Low – 1**

COOPERATIVE BOOK-KEEPING SYSTEM

Units	Contents	No. of Hours
I	**Fundamentals of Cooperative Accounting:** Evolution – distinctive features - differences between cooperative account keeping and double entry system – single entry system and cooperative account keeping.	**12**
II	**Book keeping in Cooperatives:** Day Book – Meaning, Types, Day book and Cash Book – treatment of suspense account transactions	**12**
III	**General Ledger and Special ledgers in Cooperatives:** Reconciliation of General ledger balances with special ledgers – Preparation of Receipts and Disbursements Statement – Trial Balance and Receipts and Disbursements Statement	**12**
IV	**Preparation of Financial Statements:** Forms and preparation of trading account, profit and loss account and balance sheet in Cooperatives	**12**
V	Vouchers and Books as recommended by Task Force on Revival of Rural Credit Institutions (ST/ MT Credit Structure)	**12**
	TOTAL	**60**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Krishnasamy O.R.	Cooperative Account Keeping	Oxford IBH Co, Ltd., New Delhi	1992
2.	Manickavasagam, P	A Treatise on Cooperative Account Keeping	Rainbow Publications, Coimbatore.	1989
3.		The Common Accounting System for PACS	NABARD	2010
4.	Samiuddin, MahfoozurRahman and Hifzur Rehman,	Cooperative Accounting andAuditing	Himalaya Publishing House, New Delhi	1989

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Dr. Moses Gweyi	Cooperative accounting		
2	Karthikeyan	Cooperative accounting		
3	Cheel Ernesr	Cooperative accounting	Hard press Ltd	
4	Y.L Rao	Cooperative accounting and Auditing	Mittal	

Web Resources	
1.	www.nabard.org/pdf/common_Accounting_System_for_PACS.Pdt.
2.	https://www.academia.edu/5180770/CO_OPERATIVE_ACCOUNTING
3.	file:///C:/Users/RAM/Documents/learning/google%20data%20studio/cir57.pdf
4.	File:///C:/Users/RAM/Documents/Learning/Google%20data%20studio/COP%20416%0%20%20COOPERATIVE%20ACCOUNTING.Pdf
5.	file:///C:/Users/RAM/Documents/learning/google%20data%20studio/Hand-Book-on-maintenance-of-records-in-Cooperative-Societies.pdf

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

FIRST YEAR – SEMESTER – II

CORE PAPER - IV: COOPERATIVE DEVELOPMENT IN INDIA

Learning Objectives	
LO1	To enable the students to know about the major stages of Co-operative Development in India.
LO2	Help the students to know about the Co-operative Development under Five Year Plans.
LO3	To enable the students to know about the Co-operative Education & Training.
LO4	To know about the growth and performance of Co-operatives in Tamil Nadu and to know about the Govt. schemes &programmes for Co-operative Development
LO5	To understand the Challenges before Co-operatives.

CO	Course Outcomes
CO1	Familiar the origin and development cooperative in India
CO2	Acquire knowledge about cooperative development under five years plan period
CO3	Examine the implication of cooperative education
CO4	Cognize the programmes and schemes of the government for cooperative development
CO5	Develop the knowledge about new generation cooperatives

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2

Strong - 3 Medium – 2 Low – 1

COOPERATIVE DEVELOPMENT IN INDIA

Units	Contents	No. of Hours
I	**Co-operative Development in India:** Major stages, Pre-independence era: Nicholson's Report, Co-operative Credit Societies Act 1904 –Co-operative Societies Act,1912 - Maclagan Committee (1914), Royal Commission on Agriculture (1927) - Co-operative Planning Committee (1959)	**12**
II	**Co-operative Development under Five Year Plans:** Major findings and recommendations of AIRCSC, AIRCRC, Mehta Committee, Agricultural Credit Review Committee	**12**
III	**Co-operative Education:** Meaning and significance. Member education: its importance, present arrangements for member education at various levels: Co-operative training - institutional arrangements for co-operative training in Tamil Nadu.	**12**
IV	**Growth and performance of Co-operatives in Tamil Nadu:** Social and economic significance - schemes and Programmes of the Govt. for Co-operative Development.	**12**
V	**Challenges before Co-operatives:** Strengths, Weaknesses, Opportunities and Threats New Generation Co-operatives	**12**
	TOTAL	**60**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Bedi R.D	Theory, History and Practice of Co-operation	R, Lal Book Depot, Meerut	2001
2	Hajela T.N.,	Co-operation: Principles, Problems and Practice	Konark Publishers, New Delhi	2000
3	Mathur. B.S	Co-operation in India	SahithyaBhavan Publishers, Agra	2000
4	Krishnaswamy O.R &V.Kulandaisamy	Co-operation -Concept and Theory	Arundhra Academy, Coimbatore	2000
5	Krishnaswamy, O.R	Fundamentals of Co-operation	S. Chand & Co., New Delhi	1989

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	H. R. Mukhi	Co-operation in India	New Height Publishers, New Delhi	
2	John Mathur	Agricultural Co-operation in India	Reliance Publishing House, New Delhi	
3	Ramesh Chandra Dwivedi	Role of Government in Promoting Cooperative Development in Asia		

Web Resources	
1.	https://www.drishtiias.com/to-the-points/paper3/cooperative-movement-in-india
2.	asgyan.in/daily-current-affairs/national-cooperative-development-corporation
3.	https://www.selfstudys.com/sitepdfs/XKdBELfBzErhpnftNfA6
4.	https://cms.tn.gov.in/sites/default/files/documents/coop_e_pn_2022_23.pdf
5.	https://www.civilsdaily.com/news/challenges-facing-cooperative-sector-in-india/

PERIYAR UNIVERSITY, SALEM – 636011.

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FIRST YEAR – SEMESTER – II

ALLIED – II: BUSINESS LAW

LEARNING OBJECTIVES

Learning Objectives	
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

COURSE OUTCOMES

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930

Mapping with programme outcomes

PO/CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	2	3	3	2	2	2	2
CO3	3	2	2	3	2	2	2	2
CO4	3	2	3	3	2	2	2	2
CO5	3	2	3	3	2	2	2	2

3 – Strong, 2- Medium, 1- Low

BUSINESS LAW

Unit	Contents	No. of Hours
I	**Elements of Contract** **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	**15**
II	**Performance of Contract** Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	**15**
III	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –	**15**
IV	**Bailment and Pledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	**15**
V	**Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	N.D. Kapoor	Business Laws	Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai	Business Law	S.Chand, New Delhi.	
3	M C Kuchhal&VivekKuchhal	Business law	S Chand Publishing, New Delhi	
4	M.V. Dhandapani	Business law	Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora	Business law	Taxmann, New Delhi.	

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	PreethiAgarwal	Business law	CA foundation study material, Chennai.	
2	Saravanavel, Sumathi, Anu,	Business law	Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar	Business law	Nithya Publication, New Delhi.	
4	D.Geet,	Business law	NiraliPrakashan Publication, Pune.	
5	M.R. Sreenivasan		Margham Publications, Chennai.	
Web Resources				
1	www.cramerz.comwww.digitalbusinesslawgroup.com			
2	http://swcu.libguides.com/buslaw			
3	http://libguides.slu.edu/businesslaw			

PERIYAR UNIVERSITY, SALEM – 636011.

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FIRST YEAR – SEMESTER - II

NME – II OPTION -1: ADVERTISING

LEARNING OBJECTIVES

Learning Objectives	
LO1	To impart the basic knowledge of advertising.
LO2	To enable the advertising and communication skilletc.
LO3	To enrich the knowledge of classification of advertising among students.
LO4	To introduce advertising Ethics and role of advertisingagency.
LO5	To develop knowledge on video, you tube, email advertising etc on different forms.

COURSE OUTCOMES

CO	CO Statement	Knowledge level
CO1	Students get a perspective on advertising	**K1**
CO2	role of advertising as communication tool	**K2**
CO3	Students get a perspective on different types of advertising	**K3**
CO4	Discuss the advertising ethics and structure of advertising agency	**K4**
CO5	Develop a video display, Google ads, you tube ads and E-Commerce advertising through promote business locally.	**K4**

K1-Remember; K2- Understand; K3- Apply; K4-Analyze

MAPPING OF COURSE OUTCOMES

CO/PSO	PO1	PO2	PO3	PO4	PO5
CO1	2	2	1	1	1
CO2	2	2	1	1	1
CO3	3	2	1	2	1
CO4	2	1	2	1	2
CO5	2	2	2	1	2

1 – Strong,2 – Medium,3 – Low

ADVERTISING

Unit	Contents	No. of Hours
I	**Introduction** Definition & meaning of advertising - Nature & scope of advertising - Advertising as mass communication - Encoding and decoding an ad - Indian advertisement professionals and agencies	**15**
II	**Tools & Processes:** Advertising as communication tool - Communication process and advertising - Models of advertising: AIDA Model, DAGMAR Model, Maslow's Hierarchy Model - Functions and dysfunctions of advertising	**15**
III	**Classification & Types :** Classification and types of advertising - Advertising media and types– print, electronic, online - Ad strategies - Segmentation, Positioning and Targeting - Media selection, Planning and Scheduling - Elements of advertising in print, electronic and online, Principles of Copy Writing, Visualization, Script writing for visual media, radio advertisements	**15**
IV	**Organizational Structure and Practice** Structure of an advertising agency - Advertising Agency functions: client servicing, media planning, media buying, space selling, Media profile, Media selection, Advertisement positioning, and Marketing - Ethical issues in advertising (Code of Ethics) - Regulatory bodies & Professional organizations - AAAI, ASCI - Economic and social impact of advertising - Current status and trends of advertising	**15**
V	**Digital Advertising** Display Advertising and Video Advertising- – The Networks behind Display-Display Targeting Display Ads-Calculating your CPC Bid in Display-Navigate AdWords- Metrics and Optimization Advertising within YouTube-Setting up a video campaign-Optimization- Create successful video campaigns- Build awareness with video-Drive Action with video- Email Advertising E- Commerce Advertising- What are Shopping ads? - Google Merchant Center-Creating your Product Feed- Shopping campaigns in AdWords Conclusion	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Chris Hackley	Advertising and Promotion	Sage Publication, New Delhi	2001, Ist
2	Belch & Belch	Advertising and Promotion An Integrated Marketing Communication Perspective	Tata McGraw –Hill Publishing	2007
3	Reddi.NarasimhaC.V	Effective Public Relations And Media Strategy	PHI Learning Private Limited	2004 Ist ED.,

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Kotler,Keller,Koshy And Jha	Marketing Management	Pearson Education	2010, 13th Edition
2	Shukla A.K	Marketing Management	Vaibhav Laxmi Prakashan	2005
3	Sutherland, Max	Advertising and the Mind of the Consumer: What Works, What Doesn't and Why.	Allen &Unwin,.	2005

PERIYAR UNIVERSITY, SALEM – 636011.

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FIRST YEAR – SEMESTER - II

NME – II OPTION -2: COOPERATIVE BANKING IN INDIA

Learning Objectives	
LO1	To impart knowledge to the students about the Agricultural Cooperative Credit Institutions in India.
LO2	To familiar with the Long-Term Cooperative Credit.
LO3	To enable the students to learn about the Non-agricultural Cooperative Credit Institutions in India
LO4	Help the students to learn about the Banking Regulations Act 1949.
LO5	To know about the Management of Cooperative Finance and Banking Institutions in the globalised economy.

Course Outcomes	
CO1	Familiarize the approaches of Agricultural Cooperative Credit society
CO2	Access the urge of long-term cooperative credit
CO3	Explore the construction of non – agricultural cooperatives
CO4	Realized around the specific regulation and provisions relating to cooperative under Banking regulation Act 1949
CO5	Aware of the provocation of government sponsored schemes in the globalized economy

MAPPING WITH PROGRAMME OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	2	3	2	2	2
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	2	2

Strong - 3 **Medium – 2** **Low – 1**

COOPERATIVE BANKING IN INDIA

UNIT	Contents	No. of Hours
I	**Agricultural Cooperative Credit:** Primary Agricultural Cooperative Societies, LAMPS – District & State Cooperative Banks – Constitution and management, structure, resource mobilization, lending and recovery management- Business Development Plan.	12
II	**Long Term Cooperative Credit:** Features of long-term credit-Need for separate agency–Primary Agriculture and Rural Development Banks – organizational pattern, sources of funds – loaning procedures – State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending	12
III	**Non-agricultural Cooperative Credit:** Constitution – objectives – functions of Urban Cooperative Banks – Employees Cooperative Credit Societies – Industrial Cooperative Banks.	12
IV	**Banking Regulations Act 1949 (As Applicable to Cooperative Societies):** Salient features - Challenges before Cooperative Finance and Banking Institutions in the globalised economy	12
V	**Management of Cooperative Finance and Banking Institutions** Viability Norms, NPA, Recovery Management, Government Sponsored Schemes – Group lending.	12
	Total	**60**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Choubey B.N	Cooperative Banking in India,	Asia Publishing House, Bombay.	1968
2	GOI	Report on the Task Force on Revival of Cooperative Credit Institutions (ST Structure).		2004
3	Laud G.M	Cooperative Banking in India,	The Co-operators Book Depot, Bombay.	1956
4	Nackara S	Agricultural Financing in India	Rainbow Publications, Coimbatore	1980
5	Nakkiran S	Urban Cooperative Banking	Rainbow Publications, Coimbatore	1982

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Nakkiran S. & John Winfred A	Cooperative Banking in India	Rainbow Publications, Coimbatore	1988
2	Ravichandran, K	Crop Loan system and Overdue	Spellbound publications, Rohtak.	2000
3	Ravichandran K and S.Nakkiran	Cooperation: Theory and Practice	Abijit Publications, Delhi.	2009

Web Resources
https://pmfby.gov.in/compendium/General/2002%20%20Agricultural,%20Credit,%20Cooperation%20and%20Crop%20Insurance.pdf
https://cms.tn.gov.in/sites/default/files/documents/coop_e_pn_2022_23.pdf
https://www.studocu.com/in/document/kannur-university/co-operative-principles/notes-module-3-its-a-lecture-note/25532757
https://www.souharda.coop/pdf/2020/01PPP.pdf
https://www.bis.org/fsi/publ/insights15.pdf

PERIYAR UNIVERSITY, SALEM – 636011.

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FIRST YEAR – SEMESTER - II

COMMON PAPER: DISASTER MANAGEMENT

https://www.periyaruniversity.ac.in/Documents/2025/CDC/Affiliated/ug/DM.pdf

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SECOND YEAR – SEMESTER - III

CORE – V: COST ACCOUNTING

Learning Objectives	
LO1	To understand the various concepts of cost accounting and prepare cost sheets
LO2	To gain knowledge regarding valuation methods of material and labour cost
LO3	To know the apportionment of Overheads.
LO4	To be acquainted with the preparation of contract costing
LO5	To aware of the various provisions of process costing

Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting and preparation of cost sheet
CO2	Analyse the various valuation methods of issue of materials and labour cost
CO3	Critically evaluate the apportionment of Overheads.
CO4	Assess the cost and profit for the contract accounts
CO5	Able to determine cost in various stages in process costing

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	2	2	2	2
CO2	3	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

COST ACCOUNTING

Unit	Contents	No. of Hours
I	**Introduction of Cost Accounting** Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting –Introduction to Cost Accounting Standards - Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
II	**Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Ledgers – Reorder Levels – ABC Analysis- Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage and Incentive Payments	15
III	**Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution	15
IV	**Job Costing, Batch Costing and Contract Costing** Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	15
V	**Process Costing** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	15
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Jain S.P. and Narang K.L	Cost Accounting	Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N	Practical Costing	S. Chand & Co, New Delhi,	
3	Dr.S.N. Maheswari	Principles of Cost Accounting	Sultan Chand Publications, New Delhi	
4	T.S. Reddy and Y. Hari Prasad Reddy	Cost Accounting	Margham publications, Chennai	

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
	Polimeni	Cost Accounting: Concepts and Applications for Managerial Decision Making	McGraw–Hill, New York.	1991
	Jain S.P. and Narang K.L	Cost Accounting	Kalyani Publishers, New Delhi,	Latest Edition.2013,
	V.K.Saxena and C.D.Vashist	Cost Accounting	Sultan Chand Publications, New Delhi	

Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

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SECOND YEAR – SEMESTER - III

ALLIED - III: RESEARCH METHODOLOGY

Learning Objectives	
LO1	To understand the fundamentals of research
LO2	To construct theoretical design of data
LO3	To evaluate the data collection techniques
LO4	To perform classification , Tabulation and presentation of data
LO5	To enhance report writing skills and develop ethical conduct in research

Course Outcomes	
CO1	Understand the fundamental concept of research
CO2	Equip theoretical design of data
CO3	Evaluate and analyse the techniques of data collection.
CO4	Know about classification and Presentation of data
CO5	Develop report writing skills and develop ethical conduct in research

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	3	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	3	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3

3 – Strong, 2- Medium, 1- Low

RESEARCH METHODOLOGY

Unit	Contents	No. of Hours
I	**Research:** Definition, objectives, characteristics and types of research - Steps in research – Selection of problem for research – Sources of review of literature – Hypothesis: concept and characteristics	**15**
II	**Research Design:** Need and components of research design, Methods of research – experimental, descriptive studies, case study, and market survey.	**15**
III	**Data Collection:** Sources of data, Data Collection tools and techniques – observation, interview, schedule, and questionnaire	**15**
IV	**Sampling:** Meaning, Definition, methods, Census- Processing of Data – scoring, coding, classification and Tabulation of data, diagrammatic, and graphical presentation	**15**
V	**Analysis of data, Research Report**: Types of research report – Format of a research report.	**15**
TOTAL		**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Krishnaswami O.R., &M.Ranganatham	Methodology of Research in Social Sciences	Mumbai : Himalaya Publishing House	2010
2	Gupta S.C.,	Fundamentals of Statistics	Mumbai : Himalaya Publishing House	2006
3	Hans Raj	Theory and Practice in Social Research	Delhi: Surjeet Publications	2002
4	Nakkiran S and Selvaraju R	Research Methods in Social Sciences	Mumbai : Himalaya Publishing House	2001
5	Manoharan M	Statistical Methods	Palani : Paramount Publishers	1997

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Vijayalakshmi G. &Sivapragasam C	Research Methods: Tips and Techniques	Chennai : MJP Publishers	2009
2	Sadhu A.N. and Singh, A.	Research Methodology in Social Sciences	Mumbai: Himalaya Publishing House	2005
3	Kothari C.R	Research Methodology	New Delhi : Vishva Prakashan	2001
4	Basotia G.R., Sharma K.K.,	Research Methodology	Jaipur (India) : Mangal Deep Publications	1999

Web References	
1	https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2	https://ccsuniversity.ac.in/bridge- library/pdf/ MPhil%20 Stats%20 Research%20 Methodology - art1pdf
3	https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4	https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/

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SECOND YEAR – SEMESTER – III

ELECTIVE – I OPTION 1 : COOPERATION IN FOREIGN COUNTRIES

Learning Objectives	
LO1	To know the functions and reasons for success of consumer cooperatives in England
LO2	To gain knowledge on performance of Credit cooperatives in Germany
LO3	To be acquainted on Factors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments
LO4	To make aware of the importance of Marketing Cooperative Societies in Canada
LO5	To understand the functions of different type of cooperative societies in foreign countries.

Course Outcomes	
CO1	Understand functions and reasons for success of consumer cooperatives in England
CO2	Know about performance of Credit cooperatives in Germany
CO3	Expose the Factors Contributing for the Success of Dairy Cooperatives in Denmark and its Recent developments
CO4	Paraphrase importance of Marketing Cooperative Societies in Canada
CO5	Familiarise the functions of different type of cooperative societies in foreign countries.

MAPPING WITH PROGRAMME OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	2	3	2	2	2
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	2	2

Strong - 3 **Medium – 2** **Low – 1**

COOPERATION IN FOREIGN COUNTRIES

UNIT	Contents	No. of Hours
I	**Consumers Co-operatives in England:** Introduction – Evolution – Industrial Revolution – Robert Owen – Rochdale Pioneers – Retail Stores – Co-operative Wholesale Stores – (CWS – SCWS) – Functions – Features – Reasons for Success – Comparison to India – Recent developments.	6
II	**Credit Co-operatives in Germany:** Background – Raiffeisen Societies – Schulze Banks – Functions- Features – Reasons for success – Recent developments.	6
III	**Dairy Co-operatives in Denmark:** Background and Development – Constitution and Working-Features – Federations – Factors Contributing for the Success - Recent developments	6
IV	**Co-operative Marketing Societies in Canada:** Origin and Development - Wheat Pools – Purchase Associations – Functions - Features – Causes for Success - Recent developments	6
V	**Other types of Co-operatives in foreign Countries:** Origin, development, features and reasons for success of Co-operatives in Japan: Multipurpose Agricultural Co-operatives – Consumer Co-operatives, Workers' Co-operatives - China: Workers Co-operative, Israel: Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Sweden – Credit Co-operatives – Singapore: Consumer and Service Cooperatives. USA: Agricultural Co-operatives.	6
	Total	**30**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	John Winfred & Kulaindaiswamy.	History of Co-operative Thoughts	Rainbow Publications, Coimbatore	1986
2	Kulkarni	Theory and Practice of Co-operative in India and Abroad	Co-operative Books Depot, Mumbai.	2000

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Bedi R.D	History and Principles of Co-operation	Loyal Book Depot, Meerut	1996
2	HajelaT.N.	Co-operation Principles, Problems and Practice	Konark Publishing House, New Delhi	2010
3	Mathur B.S.	Co-operation in India	Sahithya Bhavan Publishers, Agra.	1999

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

SECOND YEAR – SEMESTER – II

ELECTIVE – I OPTION 2: BUSINESS COMMUNICATION

Learning Objectives	
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interview

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume

Mapping with programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	2	3	2	2	2	2
CO2	3	3	2	3	2	2	2	3
CO3	3	3	2	3	2	2	2	2
CO4	3	3	2	3	2	2	2	2
CO5	3	3	2	3	2	2	2	2

Strong - 3 **Medium – 2** **Low – 1**

BUSINESS COMMUNICATION

Unit	Contents	No. of Hours
I	**Introduction to Business Communication** Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	**12**
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters	**12**
III	**Banking Correspondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	**12**
IV	**Secretarial Correspondence** Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	**12**
V	**Application Letters** Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	**12**
	TOTAL	**60**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Rajendra Pal & J.S. Korlahalli	Essentials of Business Communication	Sultan Chand & Sons- New Delhi.	
2	Rajendra Pal & J.S. Korlahalli	Essentials of Business Communication	Sultan Chand & Sons- New Delhi.	
3	Gupta and Jain	Business Communication	Sahityabahvan Publication, New Delhi.	
4	K.P. Singha	Taxman, New Delhi.	R. S. N. Pillai and Bhagavathi. S,	
5	R. S. N. Pillai and Bhagavathi. S,	Commercial Correspondence	Chand Publications, New Delhi	
6	M. S. Ramesh and R. Pattenshetty	Effective Business English and Correspondence	S. Chand & Co, Publishers, New Delhi.	

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	V.K. Jain and Om Prakash	Business communication	S. Chand, New Delhi.	
2	RithikaMotwani	Business communication	Taxmann, New Delhi.	
3	Shirley Taylor	Communication for Business	Pearson Publications - New Delhi	
4	Bovee, Thill, Schatzman	Business Communication Today	Pearson Education, Private Ltd- New Delhi.	
5	Penrose, Rasbery, Myers	Advanced Business Communication	Bangalore.	

Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

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SECOND YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE (SEC-I) : OFFICE MANAGEMENT

Learning Objectives	
LO1	To understand the basic concepts of Office Management
LO2	To gain knowledge on Maintaining of various records and filing system
LO3	To acquire knowledge on form designing, Purchase , Issue and regulation of stationery
LO4	To have an insight about Office Cost Reduction and Control
LO5	To understand the concept of Measurement of office work

Course Outcomes	
CO1	Gain Knowledge on the basic concepts of Office Management
CO2	Understand about Maintaining of various records and filing system
CO3	Know the concept of form designing, Purchase , Issue and regulation of stationery
CO4	Acquire knowledge on Office Cost Reduction and Control
CO5	Understand the concept of Measurement of office work

MAPPING WITH PROGRAMME OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	2	3	2	2	2
CO2	3	2	2	2	2	2	2	2
CO3	2	3	3	2	3	2	2	2
CO4	2	2	2	2	2	2	2	2
CO5	3	3	2	2	3	2	2	2

Strong - 3 **Medium – 2** **Low – 1**

OFFICE MANAGEMENT

Units	Contents	No. of Hours
I	**Office Management:** Meaning, Functions - Office Organization - Role of a Manager in Office Planning and Scheduling of Office Work.	6
II	**Records Management:** Meaning, Purpose, Principles - Filing, objectives Filing, - Characteristics of Good Filing System, Classification, Methods of Filing, Centralized Vs Decentralized Filing, Filing System.	6
III	**Forms Management**: Types of Forms Design, Office Stationery and Supplies: Types of Stationery, Continuous Stationery Purchase, Record, Storage and Issue of Stationery, Regulating Stationery.	6
IV	**Office Cost Reduction and Control:** Principles of cost Control,Elements of Office Cost - Methods of Cost Control, Budgetary Control.	6
V	**Measurement of Office Work:** Purpose, Importance and Process of Measurement-Setting Standards - Work Simplification	6
	Total	**30**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
	R. S. N. Pillai, Bagavathi	Office Management	Sulthan Chand & Co,	2008
	S.P Arora	Office organization And Management	Vikas publishing House Pvt Ltd.	
	Dr. I.M.Sahai	Office Management	Sathiya Bhawan Agra	

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	S.P.Jain and T.V.Chopra	Modern Office Management	Dhanpat Rai and Co	1999
2	Dhanpat Rai and Co	Office Management	Himalaya Publishing House	1993
3	P.N. Reddy And H.R.Appanniah	Office organization And Management	Himalaya Publishing House	1999
4	Dr.M.M.Varma and Dr.R.K.Agarwal	Office Management	King Books Educational Publishers	1996

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SECOND YEAR – SEMESTER – III

COMMON COURSE : HEALTH AND WELLNESS

HTTPS://WWW.PERIYARUNIVERSITY.AC.IN/DOCUMENTS/2025/CDC/AFFILIATED/UG/HW.PDF

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SECOND YEAR – SEMESTER – IV

CORE PAPER - VI: COOPERATIVE FINANCE AND BANKING

Learning Objectives	
LO1	To impart knowledge to the students about the Agricultural Cooperative Credit Institutions in India.
LO2	To familiar with the concept of Resource Mobilisation lending and Primary Agricultural Cooperative Societies
LO3	Help the students to learn about the constitution and working of DCCB and SCB
LO4	To enable the students to learn about the functions of Long-term cooperatives
LO5	To enable the students to learn about the Non-agricultural Cooperative Credit Institutions in India

Course Outcomes	
CO1	Understood the Concept of Agricultural Cooperative Credit
CO2	Familiarize the approaches of Primary Agricultural Cooperative Credit society
CO3	Know about the constitution and working of District and State Cooperative Banks
CO4	Access the urge of long-term cooperative credit banks
CO5	Explore the construction of non – agricultural cooperatives

Mapping with programme outcomes

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	2	3	2	2	2
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	2	2

Strong - 3 **Medium – 2** **Low – 1**

COOPERATIVE FINANCE AND BANKING

Units	Contents	No. of Hours
I	**Agricultural Cooperative Credit:** Meaning, Types of Credit, Principles of Good Lending, Cooperative Banking: Definition, Structure of Cooperative credit in India.	6
II	Primary Agricultural Cooperative Societies, Constitution and management, structure, resource mobilization, lending and recovery management, LAMPS	6
III	District & State Cooperative Banks – Constitution and management, structure, resource mobilization, lending and recovery management- Business Development Plan	6
IV	**Long Term Cooperative Credit:** Features of long-term credit-Need for separate agency–Primary Agriculture and Rural Development Banks – organizational pattern, sources of funds – loaning procedures – State Agriculture and Rural Development Bank: Objectives, constitution, source of funds, diversified lending	6
V	**Non-agricultural Cooperative Credit:** Constitution – objectives – functions of Urban Cooperative Banks – Employees Cooperative Credit Societies.	6
	Total	30

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Choudrey B.N	Cooperative Banking in India	Asia Publishing House, Bombay.	1968
2	GOI	Report on the Task Force on Revival of Cooperative Credit Institutions		2004
3	Laud G.M	Cooperative Banking in India	The Co-operators Book Depot, Bombay	1956
4	Nakkiran S	Agricultural Financing in India	Rainbow Publications, Coimbatore	1980
5	Nakkiran S	Urban Cooperative Banking	Rainbow Publications, Coimbatore	1982

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Nakkiran S. & John Winfred A	Cooperative Banking in India	Rainbow Publications, Coimbatore	1988
2	Ravichandran, K	Crop Loan system and Overdue	Spellbound Publications, Rohtak.	2000
3	Ravichandran K and S.Nakkiran	Cooperation: Theory and Practice	Abijit Publications, Delhi	2009
4	Abdul Kuddus. K.A and A.K. Zakir Hussain	Cooperative Credit and Banking	Limra Publications, Chennai.	

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SECOND YEAR – SEMESTER – IV

CORE – VII: MANAGEMENT ACCOUNTING

Learning Objectives	
LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

Mapping with programme outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	3	2	2	2
CO3	3	2	3	2	3	2	3	3
CO4	3	2	2	2	3	2	2	2
CO5	3	3	3	2	3	2	3	3

3 – Strong, 2- Medium, 1- Low

MANAGEMENT ACCOUNTING

Unit	Contents	No. of Hours
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	**18**
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	**18**
III	**Funds Flow & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	**18**
IV	**Budget and Budgetary Control** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	**18**
V	**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	**18**
	TOTAL	**90**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Jain S.P. & Narang K.L	Cost and Management Accounting	Kalyani Publications	2018
2	Sharma and Shashi K. Gupta	Management Accounting	Kalyani Publishers, Chennai	
3	Jenitra L Mervin ,Daslton L Cecil	Management Accounting	Lerantec Press, Chennai.	
4	T.S.Reddy& Y. Hari Prasad Reddy	Management Accounting	MarghamPublications,Chennai.	

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Chadwick	The Essence of Management Accounting	Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem	Introduction to Management Accounting	Pearson, Chennai.	
3	Murthy A and GurusamyS	Management Accounting- Theory &Practice	Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen – Mowen	Cost Management Accounting and Control	South Western College, India.	
5	N.P. Srinivasan	Management Accounting	New Age publishers, Chennai	

Web Resources
https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
https://accountingshare.com/budgetary-control/
https://www.investopedia.com/terms/m/marginalcostofproduction.asp

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SECOND YEAR – SEMESTER – IV

ALLIED - IV: STATISTICS

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the methods of data collection and presentation ofdata
LO2	To understand the methods of studying the statistical properties ofdata
LO3	To understand the meaning of Operations Research and methods of solvingLPP
LO4	To understand the types of series and methods of forming a straight lineequation.

COURSE OBJECTIVES

CO Number	CO Statement	Knowledge Level
CO1	To explain scope, limitations and data collections	K1
CO2	To present the data in table and represent the data in diagrams and graphs	K2
CO3	To calculate the measures of central tendency and dispersion	K2, K3
CO4	To solve problems based on arithmetic, geometric and harmonic progression	K2, K3
CO5	To find the equation of straight line.	K2

STATISTICS

Unit	Contents	No. of Hours
I	**Introduction** Types of data – Classification and Tabulation of statistical data – Central tendency – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.	**15**
II	**Dispersion** Measures of Dispersion – Range – Quartile deviation – Mean Deviation –Standard Deviation and their co-efficient. **Skewness** Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.	**15**
III	**Correlation** Types of Correlation – Measures of Correlation – Karl Pearson's co-efficient of Correlation - Spearman Rank Correlation Co-efficient. Simple regression analysis – Fitting of Regression lines.	**15**
IV	**IndexNumber** Definition and Uses of Index Numbers, Construction of Index numbers – Simple Weighted Index numbers – test for an Ideal index Number – Chain and Fixed base index – Cost of living indexnumbers.	**15**
V	**Analysis of Time series** Definition – Components and Uses of Time Series. Measures of secular trend, Measure of seasonal Variation – Method of Simple average only.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	P.A. Navanithan	Business Mathematics and Statistics	Jai Publishers, Trichy	2007

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Donald R.Byrkt	Elements of Statistics		
2.	Pillai. R.S.N. Bagavathi. V	Statistical Theory and Practice	S. Chand $ Company Ltd	2009
3.	S.P.Gupta	Statistical Methods		

WEB RESOURCES

http://www.economicsdiscussion.net/statistics/8-main-limitations-of-statistics-explained/2321

https://keydifferences.com/difference-between-classification-and-tabulation.html

https://onlinecourses.nptel.ac.in/noc19_mg13

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SECOND YEAR – SEMESTER – IV

ELECTIVE - II: PRINCIPLES OF MARKETING

LEARNING OBJECTIVES

Learning Objectives	
LO1	To enable the students to know scope and opportunities in marketing in the current scenario.
LO2	To enhance knowledge on modern marketing concepts and functions
LO3	To know the need for studying consumer behaviour
LO4	To gain knowledge on various marketing mix
LO5	To analyse the global market environment

COURSE OUTCOME

CO Number	CO Statement	Knowledge Level
CO1	Understand the Approaches, Concepts and Functions of Marketing.	K1 & K2
CO2	Identify the Components of Marketing Mix and their Significance	K2
CO3	Understand the Consumer Behavior and demand pattern and analyze the factors influencing Consumer Behavior.	K3
CO4	Understand the societal marketing and Sales Force Management in Organisation.	K3
CO5	Unterstand global marketing and concept of E-Marketing	K2 & K3

MAPPING WITH PROGRAMME OUTCOME

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	1	2	2	3	2
CO2	2	3	3	2	2
CO3	3	2	2	3	3
CO4	2	3	1	2	2
CO5	1	1	1	2	1

1- Strong; 2-Medium; 3-Low

PRINCIPLES OF MARKETING

Unit	Contents	No. of Hours
I	**Marketing** Definition of market and marketing - Importance of marketing – Modern Marketing concept - Global Marketing – E-marketing – Tele marketing - Marketing Ethics – Career Opportunities in Marketing	**15**
II	**Marketing functions** Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information. Digital Marketing – Factors driving digital marketing.	**15**
III	**Consumer Behaviour** Meaning –*Need for studying consumer behavior - Factors influencing consumer behavior -Market segmentation – Customer Relations Marketing	**15**
IV	**Marketing Mix** Product mix – Meaning of Product – Product life cycle – Branding – labeling - Price Mix –Importance - Pricing objectives - Pricing strategies – Personal selling and Sales Promotion - Place mix - Importance of channels of distribution – Functions of middlemen – Importance of retailing in today's context	**15**
V	**Marketing and Government**: Bureau of Indian Standards – AGMARK – Consumerism Consumer Protection – Rights of consumers - Green Marketing – Forward Trading in Commodities. **E-Marketing & M-Marketing**: Basic understanding.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Balu. V	Marketing Management	Sri Venkateshwara Publications, Chennai.	2007, 1st Edition.
2.	Gupta C.B. &Dr.RajanNair.N	Marketing Management	Sulthan Chand &Sons Publishers,	2008, 10th Edition.

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Philip Kotler	Marketing Management	Prentice, Hall of India	2006, 1st Edition.
2.	Rajan Nair. N.	Marketing	Sulthan Chand &Sons Publishers,	2004, 7th Edition.

WEB RESOURCES

1. http://www.businessdictionary.com/definition/marketing-function.html
2. https://trackmaven.com/marketing-dictionary/market-segmentation
3. https://integriaims.com/en/factors-influencing-consumer-behaviour
4. https://www.marketing91.com/objectives-of-sales-management

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SECOND YEAR – SEMESTER - II

ELECTIVE – II OPTION -2: DIGITAL BANKING

Learning Objectives	
LO1	To understand the evolution, concepts, and importance of digital banking.
LO2	To familiarize students with digital banking products and payment systems.
LO3	To examine emerging technologies such as FinTech, Blockchain, AI, and Cloud Banking.
LO4	To understand cybersecurity, risk management, and regulatory compliance in digital banking.
LO5	To develop practical knowledge of digital banking services and innovations.

Course Outcomes	
CO1	Describe fundamental concepts of e-banking compare and contrast traditional and e-banking
CO2	Demonstrate online banking techniques
CO3	Illustrate clearing and settlement mechanism in real time
CO4	Evaluate the changes in the digital yellow in the contest of security and privacy issues in e-commerce
CO5	Develop insights into banking security solutions

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3

3 – Strong, 2- Medium, 1- Low

DIGITAL BANKING

Unit	Contents	No. of Hours
I	**Introduction to Digital Banking** Meaning and evolution of banking -Traditional vs. Digital Banking - Digital Banking ecosystem -Digital Banking channels -Benefits and challenges of digital banking	**15**
II	**Digital Banking Products and Services** Internet Banking - Mobile Banking - Digital Wallets -UPI, NEFT, RTGS, IMPS - Electronic Fund Transfer Systems - Digital Loans and Credit Products - Personal Financial Management Tools	**15**
III	**FinTech and Emerging Technologies** FinTech ecosystem - Blockchain Technology - Cryptocurrencies - Peer-to-Peer Lending - Cloud Banking - Internet of Things (IoT) - Open Banking	**15**
IV	**Artificial Intelligence in Banking** AI and Machine Learning applications - Chatbots and Virtual Assistants - Fraud Detection Systems - Risk Assessment and Credit Scoring - Customer Relationship Management - Future trends in AI-enabled banking	**15**
V	**Cyber Security, Risk and Regulations** Cyber Security in Banking - Digital Banking Risks - Data Privacy and Protection - RBI Guidelines for Digital Banking - Regulatory Compliance - Risk Management Strategies - Future Challenges in Digital Banking	**15**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Lohana Sarika	Digital Banking and Cyber Security	New Century Publications	
2	Jaspal Singh	Digital Payments in India: Background, Trends and Opportunities	New Century Publications New Century Publications.1. New Century Publications.1. New Century	

			Publications.	

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SECOND YEAR – SEMESTER – IV

SEC - II: ENTREPRENEURSHIP DEVELOPMENT

Learning Objectives	
LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth

Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women entrepreneurs

MAPPING WITH PROGRAMME OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3

3 – Strong, 2- Medium, 1- Low

<u>ENTREPRENEURSHIP DEVELOPMENT</u>

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneur** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	**15**
II	**Design Thinking** Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	**15**
III	**Setting up of an Enterprise** Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	**15**
IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	**15**
V	**MSME's and Support Institutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Jayashree Suresh	Entrepreneurial Development	Margham Publications. Chennai.	2017
2	Dr. C.B. Gupta & Dr. S.S. Khanka	Entrepreneurship And Small Business Management	Sultan Chand& Sons, New Delhi.	2014
3	Charantimath Poornima	Entrepreneurship development-Small	Pearson Education, India	2014
4	RajShankar	EntrepreneurshipTheory andPractice	VijayNicoleandImprints Pvt. Ltd, Chennai.	2016
5	Vasant Desai	Dynamics of Entrepreneurial Development & Management	Himalaya Publishing House. Mumbai.	2017 24th edition

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Anil kumar, Poornima	Principles of Entrepreneurial development	New age publication, Chennai.	
2	Dr.A.K.singh	Entreprenuerial development and management	Laxmi publications, Chennai.	
3	Dr. R.K. Singal	Entreprenuerial development and management	S.K.Kataria publishers, New Delhi.	
4	Dr. M.C. Garg	Entrepreneurial Development	New Delhi.	

Web Resources	
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

SECOND YEAR – SEMESTER – IV

SUMMER INTERNSHIP

LEARNING OBJECTIVES

- To impart practical knowledge on general working, administration and auditing of various cooperatives.

COURSE OUTCOME

CO Number	CO Statement
CO1	Understand day to day activities and functions of Cooperatives.
CO2	Identify the administrative set - up and perform account keeping and auditing of various Cooperatives.
CO3	Understand the constitution and working of Cooperative Societies
CO4	Apply theoretical knowledge for solving practical problems of the Cooperatives
CO5	Design a research study of a current issues in a Cooperative Institutions and / or among the stakeholders and prepare a report.

MAPPING WITH PROGRAMME OUTCOME

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	1	1	1	1	1
CO2	1	1	1	1	1
CO3	1	2	2	1	1
CO4	1	2	2	1	1
CO5	1	1	1	1	1

1- Strong; 2-Medium; 3-Low

OBJECTIVES OFINTERNSHIP

i) To give a practical knowledge on the general working of various types of agricultural and non– agricultural cooperativesocieties.

ii) To train in the day to day administration, account maintenance and auditing of various cooperatives.

iii) To develop a capacity to appreciate and understand the working of cooperative societies and the influence of various economic and social forces on the societies;and

iv) To provide opportunities for developing an ability to apply theoretical knowledge for solving practical problems of thecooperatives.

List of Cooperative Institutions / Departments to be selected for Internship

1. Primary Agricultural Cooperative Banks / FSS.
2. District Central CooperativeBank.
3. PCARDBBank
4. Urban CooperativeBank
5. Employee's Cooperative Thrift and CreditSociety.
6. Housing CooperativeSociety.
7. Primary Consumer's CooperativeStores.
8. Primary Cooperative MarketingSociety.
9. Primary Weaver's CooperativeSociety.
10. Primary Milk Producer'sSociety.
11. Primary Industrial Cooperative Society.
12. District CooperativeUnion.
13. Joint Registrar'sOffice.
14. Circle Deputy Registrar'sOffice.

Maintenance of Record

Students should write a report and this report is to be submitted within 10 days after the completion of the Internship Training Programme. For the interests of the entire student a common seminar may be organized so that students will share the practical knowledge gained by them.

Methodology for Internship

Each student shall be attached with a cooperative Institution for a period of 15 days either continuously or Intermittent break as decided by the Department and with the guidance of Supervisor. At the end of the programme, students have to submit Report. The Report shall contain 50 pages neatly typed and bound along with the attendance certificate issued by the authorities of the Cooperative Institution where he/she undergone Internship.

Evaluation

The Internship Report will be assessed by a Team of Examiners consisting of Supervisor and another member of the faculty as External Member nominated by the HoD of Cooperation under intimation to the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination.

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER – V

CORE PAPER – VIII: NON-CREDIT COOPERATIVES

Learning Objectives	
LO1	To understand the nature and functions of Production cooperatives in India
LO2	To impart knowledge about the constitution, structure and functions of Marketing cooperatives
LO3	To provide knowledge about the working of Consumer Cooperatives
LO4	Enable to know about the working, practical problems faced by the Industrial cooperatives
LO5	To know about the functions of Service cooperatives

Course Outcomes	
CO1	Gain in-depth knowledge about functions of non-credit cooperatives
CO2	Acquire the knowledge about the constitution, structure, functions, uses of Marketing cooperatives
CO3	Familiarize the procedure of funds management and utilization consumer cooperatives
CO4	Cognize the practical problems faced by the industrial cooperatives
CO5	Understand the functions and working of service cooperatives

Mapping with programme outcomes

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	2	2	2	3	2
CO2	3	2	3	2	3	2	3	2
CO3	3	2	3	2	3	2	3	2
CO4	3	2	3	2	2	2	3	2
CO5	3	2	3	2	2	2	3	2

Strong - 3 Medium – 2 Low – 1

NON-CREDIT COOPERATIVES

Units	Contents	No. of Hours
I	**Production Cooperatives:** Types – Significance- Structure – Cooperative Processing – Need and Importance- Working and functions. Dairy Cooperatives: Operation Flood Schemes- Importance of Dairy Industry – ANAND pattern – Latest Trends	9
II	**Marketing Cooperatives:** Importance, Structure, Functions, Progress, Problems of Primary Agricultural Producers Cooperative Marketing Society, Tamil Nadu State Agricultural Cooperative Marketing Federation (TANFED), National Agricultural Cooperative Marketing Federation (NAFED), Linking of Credit with Marketing.	9
III	**Consumer Cooperatives:** Need and Importance – Structure – Working of Primary Consumer Cooperative Store, District Cooperative Wholesale stores, State Cooperative Consumers Federation – Super Markets	9
IV	**Industrial Cooperatives:** Objectives-importance- Types – Small scale industrial cooperatives- Constitution, working- Problems and Prospects of Cooperative Sugar Factories – Cooperative Spinning Mills – Cooperative Tea Factories	9
V	**Service Cooperatives:** Labour Cooperatives – Sheep Breeding Cooperative Societies – Cooperative Hospitals – Transportation Cooperatives – Cooperative Colleges and Lift Irrigation societies.	9
	Total	**45**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	B.S.Mathur	Cooperation in India	SathiyaBhavan, Agra	2010
2	B.S.Mathur	Cooperative Marketing in India	Pitaliya Pustak Bhandar, Jaipur	2010
3	T.N. Hajela	Principles, Problems and Practice of Cooperation	Konark Publishing House, New Delhi	2020
4	R.D. Bedi	Theory, History and Practice of Cooperation	International Publishing House, Meerut	1981
5	K.A., Abdul Kudusand A K Zahir Hussain	Non – Credit Cooperatives	Limra Publications, Chennai	2017

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Singh L P	Cooperative Marketing in India and Abroad	Himalaya Publishing House, Mumbai	2001
2	Shanmuga Sundaram S	Weavers Cooperatives	Rainbow publications, Coimbatore	1987
3	Rayudu C S	Industrial Cooperatives	Northern Book Centre, New Delhi	1992
4	Matur B L	Rural development and Cooperation	RBSA publications, New Delhi	2000
5	Acharaya S S	Agricultural Marketing in India	Oxford & IBH publishing, New Delhi	2019

Web Resources	
1.	https://www.nddb.coop/links/dairycoop
2.	https://tanfed.tn.gov.in/
3.	https://indiaagronet.com/indiaagronet/Agri_marketing/contents/co-operating_mktg_.htm
4.	https://www.tn.gov.in/rti/proactive/cfcp/manual_cfcp_rcs.pdf
5.	https://www.india.gov.in/website-tamil-nadu-cooperative-marketing-federation-limited

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER - V

CORE – IX: INCOME TAX LAW AND PRACTICE

Learning Objectives	
LO1	To understand the basic concepts & definitions under the IT Act 1961
LO2	Tocompute income under the head salaries
LO3	To compute income from House Property
LO4	To compute income from Business or Profession and income from other sources
LO5	To know the deductions and assessment of individuals

Course Outcomes	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act
CO2	Compute income of an individual under the head salaries
CO3	Ability to compute income from house property
CO4	Evaluate income from a business carried on or from the practice of a profession
CO5	Ability to assess individual income and tax rates

MAPPING WITH PROGRAMME OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3

3 – Strong, 2- Medium, 1- Low

INCOME TAX LAW AND PRACTICE

Unit	Contents	No. of Hours
I	**Introduction:** Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income –Total Income – Casual income – Capital and Revenue – Residential Status and Incidence of Tax Incomes exempt under Section – 10	**18**
II	**Salary Income**: Basis of Charge – Different forms of salary – Allowances – Gratuity – Pension – Perquisites and their Valuation – Deduction from salary – Computation of Taxable Salary.	**18**
III	**Income from House Property:** House property – Basis of charge – Determination of GAV and NAV – Income from letout property – Deductions – Computation of House property income.	**18**
IV	**Profits and Gains from Business or Profession and Income from Other Sources:** Basis of charge – Methods of accounting – Deductions – Allowable Expenses and Disallowable Expenses – Computation of Taxable Income. Income from Capital Gains.	**18**
V	**Deductions and Assessment of Individuals:** Aggregation of Income; Set – off or Carry forward and Set off of losses – Deductions from Gross Total Income – Computation of Total Income and tax payable; Rebates and Relief's –Assessment of Individuals Income (Old regime Vs New regime)	**18**
	TOTAL	**90**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri	Income Tax Law and Practice	Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy	Income Tax Law and Practice	Margham Publications, Chennai	
3	Dinkar Pagare	Income Tax Law and Practice	Sultan & Chand Sons, New Delhi.	
4	Mehrotra H.C, Dr.Goyal S.P,	Income Tax Law and Accounts	Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan	Income Tax & Practice	Vijay Nicole Imprints Private Limited, Chennai.	

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Hariharan N	Income Tax Law & Practice	Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad	Income Tax Law and Practice	VishwaPrakasan, New Delhi	
3	Vinod K. Singhania	Students Guide to Income Tax	U.K. Bharghava Taxman, New Delhi.	
4	Dr.Vinod K Singhania, Dr. Monica Singhania	Taxmann's Students' Guide to Income Tax	New Delhi.	
5	Mittal Preethi Rani and BansalAnshika	Income Tax Law and Practice	Sultan & Chand Sons, New Delhi.	

Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER – V

CORE PAPER PRACTICAL – 1:

COOPERATIVE TRAINING VISIT TO COOPERATIVE INSTITUTIONS

Learning Objectives	
LO1	Practical Training involves study visits to various cooperatives at different levels within and outside the State of Tamil Nadu.
LO2	Programme is designed with theobjective of giving practical training to the students on General Working of Various Types of Agricultural and Non-Agricultural Cooperative Societies.

Methodology

The practical training includes study visits to various categories of Cooperatives atPrimary, Central (District), Apex (State) levels and to the various offices of the StateDepartment of Cooperation. The training is to be given under the guidance and supervision of Staff-in-charge of practical training who should accompany the students. The practical training record should be maintained according to the proforma to be evolved by the Department. A Particular day of the Day Order is to be allotted for the study visits.

Types of Institutions to be visited and Subject Matter to be learnt

1. Agricultural Credit

1) PACS& FSS: Special features, General Working, Preparation of Accounts and Statements, loan, operation, overdue collection.

2) DCCB: Special features - General Working, Resource Mobilization Bank orany one of its branch office - Relationship with Apex Bank, NABARD and theircontrol - Loan Operations.

3) Primary Cooperative Agricultural and Rural Development Bank: General Working-Resource Mobilisation - Loan operations-Loan procedure- security - mode ofrepayment.

4) State Apex Cooperative Bank and State Agriculture and Rural Development Bank: Special features, General Working and contribution for the development of the StateEconomy.

2. Non-Agricultural Credit

1) Urban Cooperative Bank: Working and functions.

2) Employees' Cooperative Thrift and Credit Society: Working and functions.

3) Cooperative Housing Society: Working and functions.

3. Agricultural Non-Credit (Any TWO)

1) Primary Cooperative Marketing Society: General working-functions-linking ofcredit with marketing-problems- Special Features.

2) Cooperative Sugar Factory: General working - Capacity Utilization- Functions -problems.

3) Regulated Markets: General working - special features -Challenges-Problems.

4) Cooperative Farming Society: General working- special features-Challenges-Problems.

5) Primary Cooperative Milk Producer's Society and District Cooperative MilkProducers Union- Functions - Processing of Milk & Milk Products

6) Primary Weaver's Cooperative Society: General Features- functions –Managementand Administrative set-up- benefits.

4. Other Type of Societies (Any TWO)

1) Cooperative Printing Press

2) District Cooperative Union

3) Agro-Engineering Centre/Societies

4) Any other Cooperative societies of vital importance General working, Role in

5. Departmental Set-up

1) Registrar of Cooperative Societies: Administrative Set up of CooperativeDepartment in the State - Duties & Responsibilities.

2) Director of Cooperative Audit: Administrative Set up of Cooperative AuditDepartment in the State - Duties & Responsibilities

6. Any other important and need based Cooperative Institutions and Apex levelCooperative Institutions selected and approved by the Department.

Procedure

1) A brief introduction by the Staff-in-charge about the working of the society /institution /department prior to the study visit to the society.

2) In the Society – a brief talk by Chief Executive / PRO / Manager/ Secretary /Assistant Secretary-Office-bearers on the origin, development, general working andproblems of the society.

3) Detailed study of the latest Annual Reports, Audit Reports and FinancialStatements.

4) Detailed study of the Bye-Laws of the society.

5) Study of the main books maintained and other statements.

6) Discussion with the office-bearers and members regarding the working, problems,Business Development Plan, etc.

7) Records are to be submitted to the Staff-in-charge within three days of the studyvisit to the society.

Evaluation

Cooperative Training will be assessed by a Team of Examiners consisting of Staff-inchargeand another member of the faculty as External Member nominated by the HODofCooperation under intimation to the Controller of Examinations. The team evaluating theReport has to conduct the Viva-Voce Examination. T

he weight-age of marks for Report willbe:

Evaluation of Report (Staff in charge)	40
Evaluation of Report (External)	40
Joint Viva-Voce	20
Total Marks	100

Criteria for Assessing Reports

1) Whether general working profile of the Institutions is recorded properly?

2) Whether relevant and reliable (accurate) data have been collected and presented?

3) Whether the data have been presented by using appropriated statistical data use of tables,diagrams, etc.,

4) Whether key problems have been identified and analysed?

5) Whether the report reflects active participation of the students in Practical TrainingProgramme?

6) Whether recommendations are sound, useful and pragmatic?

Criteria for Viva - Voce

1) Correct Answers to Questions

2) Practical Knowledge Gained

3) Clarity in expressing the facts and figures.

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For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER – V

ELECTIVE – III: PRINCIPLES OF MANAGEMENT

LEARNING OBJECTIVES	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

COURSE OUTCOMES	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of recruitment
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

MAPPING WITH PROGRAMME OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1	3	2	2	3	3	2	2	2
CO2	3	2	3	3	2	2	2	2
CO3	3	2	2	3	2	2	2	1
CO4	3	2	2	3	2	2	2	2
CO5	3	2	3	3	2	2	2	1

3 – Strong, 2- Medium, 1- Low

PRINCIPLES OF MANAGEMENT

Unit	Contents	No. of Hours
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	**15**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making.	**15**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	**15**
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion.	**15**
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination.Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques.	**15**
	Total	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Gupta.C.B,	Principles of Management	S.Chand & Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare,	Principles of Management	Sultan Chand & Sons Publications	
3	P.C.Tripathi & P.N Reddy	Principles of Management	Tata McGraw, Hill, Noida.	
4	R.K. Sharma, Shashi K. Gupta, Rahul Sharma	Business Management	Kalyani Publications, New Delhi.	

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	K Sundhar	Principles Of Management	Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich	Essentials of Management	McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Grifffin	Management principles and applications	Cengage learning, India.	
4	H.Mintzberg	The Nature of Managerial Work	Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N	Beyond the Hype: Rediscovering the Essence of Management	Boston The Harvard Business School Press, India.	

Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER - V

ELECTIVE - III OPTION-2: MIS AND COMPUTER APPLICATION

LEARNING OBJECTIVES

To enable the students to learn the basics of computer and Microsoft Office.

Understand the MIS, functions and Structure of MIS

To know the MS-Excel and MS-PowerPoint

COURSE OUTCOME

S.NO	COURSE OUTCOME
CO1	Understand the basics of Computer and its uses.
CO2	Illustrate the concept of MIS
CO3	Develop a document using MS-Word
CO4	Prepare a spreadsheet using MS-Excel
CO5	Construct a presentation using MS-PowerPoint

MAPPING WITH PROGRAM OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	-	3	3	2	1	-	-	3	-	3
CO2	-	2	2	2	1	1	2	2	-	2
CO3	-	3	3	2	1	1	2	3	-	3
CO4	-	3	3	2	1	1	2	3	-	2
CO5	-	3	3	2	1	1	2	-		1

(1-Strong, 2-Medium & 3-Low)

MIS AND COMPUTER APPLICATION

Unit	Contents	No. of Hours
I	**Introduction to Computer**: Characteristics, Functions, Components and Generations - Input- Output devices - Number Systems - Computer Languages – Algorithm– Flow Chart. **Operating System:** Concepts of OS – Concepts of Networking –Windows 2007&2008: Desktop, Creating Shortcuts, Mouse handling, Menus, Creating Folders, Copy & Deleting Files, File Opening & Closing - File Sharing System tools.	**15**
II	**Understanding MIS:** Data and Information- Introduction to Management Information System – Role and Importance and function of MIS – the structure of Management Information system – types of information system.	**15**
III	**MS-Word**: Writing, Saving, Menus in Word, Formatting of Text, Printing Tables, Custom tool bars, Mail Merge, Labels & Envelops, Word Art, and Header & Footers.	**15**
IV	**MS-Excel**: Work Book, Worksheet, Menus in Excel, Cell shading, Cell formatting, Formulae, Functions & Functions Wizard, Copying Editing & Paste, Graphs & Charts, Savings a work sheet.	**15**
V	**MS-Power Point:** Menus in Power Point – Presentation: Creating, Design, Animations and Saving – Viewing: Slide View, Outline View, Notes Page View, Slide Sorter View - Formatting Presentation, Inserting.	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Azam M	Management Information Systems	Vijay Nicole Imprints.	2012
2	Davis	Management Information Systems	Mc GrawHill.	2013
3	Sadagopan S	Management Information Systems	Prentice Hall	2012

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Rajamani V	Fundamentals of Computers	Prentice Hall of India, NewDelhi,	1985
2	Jaiswal S.	A First Course on Computers	Galgotia Publications Pvt. Ltd	2001

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THIRD YEAR – SEMESTER – V

SEC - III: HUMAN RESOURCE MANAGEMENT

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the meaning, definition and importance of Human Resource Management and Human Resource Development.
LO2	To learn the scope and significance of HRM in modern organizations.
LO3	To gain knowledge about recruitment and various sources of recruitment.
LO4	To understand the employee selection process and different types of interviews.
LO5	To learn the importance of employee training and development programmes

COURSEOUTCOME

S.NO	COURSEOUTCOME
CO1	Knowledge about the concepts, meaning and definition of HRM and HRD
CO2	Understanding the scope and importance of HRM
CO3	Conceptual knowledge about recruitment and sources of recruitment
CO4	Understanding the selection process and types of interviews
CO5	Knowledge about employee training and development programmes

MAPPINGWITHPROGRAMOUTCOMES

POs/COs	PO1	PO2	PO3	PO4	PO5
CO1	1	3	3	3	3
CO2	1	3	3	3	3
CO3	1	3	3	3	3
CO4	1	3	3	3	3
CO5	1	3	3	3	3

HUMAN RESOURCE MANAGEMENT

Unit	Contents	No. of Hours
I	**Nature and Scope of HRM:** Definition, Objectives, Scope and Functions – Difference between Personnel Management and Human Resource Management – Evolution and Development of HRM.	**15**
II	**Human Resource Planning:** Definition, Objectives, Need and Importance, Process- Barriers in Human Resource Planning- Strategies for effective HRP- HRIS	**15**
III	**Job Analysis and Design**: Job evolution, description and specification, Need and Process of Job Analysis – Job Design: Concept, Method and Factors Affecting Job Design.	**15**
IV	**Recruitment and Selection:** Definition, Factors affecting Recruitment, Sources of Recruitment and Recruitment Process. **Selection:** Meaning & Definition, Need for scientific selection, Selection Process.	**15**
V	**Employee Training and Development:** Concept, Need, Importance and Steps in Training. **Remuneration and Incentives** – Employee Compensation- **Motivation:** Definition, Nature and Characteristics, Importance and Types of Motivation.	**15**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	K. Aswathappa	HRM Text and Cases	Mc Graw Hill eighth edition, Bangalore	2015
2	Garry dessler	HRM	Biju Varkkey Pearson Publication	2016
3	V.S.P Rao	HRM	Taxmann’s Publications, Chennai	2020
4	Dr.Shalaka Parker Dr.Ashutosh ZunjurNirali	HRM	Prakashan publication Delhi	2020
5	Dr. Gaurav Sankalp	HRM	Sahityabhawan publications Agra	2017

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Dr. Ashwathapa	Human Resources Management	MC Graw hill Education Bangalore	2015
2	Gupta C.B	Human Resources Management	Sultan Chand &Co, New Delhi	2011
3	Prasad L.M	Human Resources Management	Sultan Chand & Co, New Delhi	2010
4	Khanka S.S	Human Resources Management	Sultan Chand & Co, New Delhi	2013
5	Biswajeet Pattanayak,	Human Resources Management	Printice Hall of India Private Limited, NewDelhi	2011

Web Resources	
1	http://www.freebookcentre.net/TestResults.php?q=HRM+books
2	https://study.com/academy/course/human_resource_management_textbook.html
3	https://www.classcentral.com/course/swayamprinciples_of_humans_resource_management_textbook.html.
4	https://open.Umn.edu/opentextbooks/textbooks/71.

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER – V

COMMON PAPER: ENVIRONMEMENTAL STUDIES

https://www.periyaruniversity.ac.in/Documents/2021/syllabus/2021/Affiliated/ug/Environmental%20studies.pdf

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER - VI

CORE –X: COOPERATIVE MANAGEMENT AND ADMINISTRATION

LEARNING OBJECTIVES	
LO1	To enable the students to understand the fundamentals in management, decision making and execution aspects in cooperative enterprises
LO2	To enable the students to apply the functions of Management in Cooperative enterprises
LO3	To enable the students to understand the governance structure of Cooperative enterprises.
LO4	To enable the students to gauge the managerial issues in the cooperative enterprises.
LO5	To enable the students to understand about the administration of the cooperative enterprises.

	COURSE OUTCOMES
CO1	Familiar about the essential aspects of cooperative management
CO2	learn about the structure of cooperative management
CO3	Establish the various functional areas of management
CO4	Analyze the practical solution for issues in cooperative management
CO5	Understand about the cooperative administrative setup

MAPPING WITH PROGRAMME OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	3	3	2	2	3
CO2	3	2	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3
CO5	3	2	3	3	3	2	3	3

Strong - 3 **Medium – 2** **Low – 1**

COOPERATIVE MANAGEMENT AND ADMINISTRATION

Units	Contents	No. of Hours
I	**Cooperative Management:** Definition, objectives – features, management functions applied to Cooperatives	**18**
II	**Management Structure of Cooperatives:** Management team, general body, board of directors – committees – chief executives and Office Management	**18**
III	**Functional Areas of Management in Cooperatives:** Production, Materials, Financial, Personnel and Marketing.	**18**
IV	**Issues in Cooperative Management** Professionalisation – Management Development Programmes – De-officialisation of Cooperative Management – Operational Efficiency of Cooperatives.	**18**
V	**Cooperative Administration:** Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives.	**18**
	TOTAL	**90**

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	I.C.A	Readings in Cooperative Management,	New Delhi.	1977
2	Kamat G.S.	New Dimensions of Cooperative Management	Himalaya Publishing House, New Delhi	1987
3	Krishnaswamy, O.R	Cooperative Democracy in Action	Somaiya Publishing House, Mumbai.	1976
4	Kulandaisamy, V (2000),	Cooperative Management,	Arurdhra Academy, Coimbatore.	2000
5	Nakkiran S (2013), ,	Cooperative Management	Deep and Deep Publications, New Delhi.	2013

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Sha A.K	Professional Management for Cooperative	Vikas Publishing House, New Delhi.	1984
2	Sinha S.K. & R. Sahaya	Management of Cooperative Enterprises	NCCT, New Delhi.	1981
3	Pradeep Kumar Ray	Cooperative Management of Enterprise Networks 2000	Publisher: Springer	
4	Karthikeyan M.	Cooperative Principles and Practice	Discovery Publishing Pvt.Ltd	
5	S. Nakkiran	Cooperative Management: Principles and Techniques	Deep & Deep Publication	

Web Resources
https://www.slideshare.net/coopjbb1/cooperative-management?qid=e36209a9-ffc5-430e-8858-50a063a9ed37&v=&b=&from_search=5
https://www.slideshare.net/shivamAgrawal155/co-operative-society-business-model-ppt-by-shivam-agrawal?qid=19851513-7662-4e39-88d0-db2bf2
https://www.rd.usda.gov/sites/default/files/RR192.pdf
file:///C:/Users/RAM/Downloads/Unit-3.pdf

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER - V

CORE – XI: COOPERATIVE LAWS

LEARNING OBJECTIVES	
LO1	To gain an understanding about the Legal Frame Work of Cooperatives.
LO2	To know about the Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988.
LO3	To know about the State aid to Cooperatives
LO4	To know about the arbitration and supersession of the board.
LO5	To understand the provisions relating to Employees of Cooperatives.

COURSE OUTCOMES	
CO1	Aware the origin and development of cooperative legislation and constitution in India
CO2	Familiar the provisions and rules relating to Tamil Nādu Cooperative Societies
CO3	Understand the provisions relate to Disputes settlement
CO4	Acquire the knowledge about the practices of winding up in cooperatives
CO5	Trace out the provisions relating to offences penalties and appeal in tribunals

MAPPING WITH PROGRAMME OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**
CO1	3	2	3	2	3	2	2	2
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	2	2

Strong - 3 **Medium – 2** **Low – 1**

COOPERATIVE LAWS

UNIT	Contents	No. of Hours
I	**Legal Frame Work for Cooperatives:** History of Cooperative legislation in India- Cooperatives Credit Societies Act of 1904- Cooperative Societies Act of 1912 -Model Cooperative Societies Bill 1957 – Model Cooperative Societies Bill 1991– Multi State Cooperative Societies Act 2002- Self Reliant Co-operative Societies Act: Features - 97th Constitution Amendment.	15
II	**Tamil Nadu Cooperative Societies Act, 1983 and Rules, 1988:** Provision Relating to Registration, Amendment of Bye Laws, Division and Amalgamation, Qualifications, Rights and Liabilities of Members, Management, Qualification and Disqualification of board.	15
III	State Aid to Cooperatives – Duties and privileges of Registered Societies - Properties and funds of Registered Societies - Net Profit Distribution – Audit – Inquiry – Inspection – Surcharge – Settlement of disputes- Surcharge – Offences and Penalties.	15
IV	Arbitration & Supersession of the board – Winding up of Registered Societies – Execution of orders Co-operative Tribunals – Appeals – Revision – Review	15
V	**Provisions Relating to Employees of Cooperatives:** Common Cadre-Recruitment Bureau-Selection, Placement– Offences and Penalties to Employees –Provisions Relating to Appeal, Revision-Review Cooperative Tribunals	15
	Total	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Vidwans M.D	Cooperative Law in India	Sahithya Bhavan Publishers, New Delhi	1956
2	Government of Tamilnadu	Tamilnadu Cooperative Society's Act of 1983		
3	Government of Tamilnadu	Tamilnadu Cooperative Societies Rules of 1988.		
4	Weeraman P.E.	The Effect of Cooperatives Law on the Autonomy of Cooperatives	South East Asia, New Delhi, ICA	1989
5	Weeraman P.E	A Model Cooperatives Societies Law With the Authors Commentary	New Delhi, ICA	1994

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Rahul Ranjan	Prolific's Alternative Dispute Resolution Arbitration, Conciliation, Negotiation and Mediation		2020
2	Jobin Francois	Legislation Cooperative	Forgotten Books, French, Hardcover	
3	B.B. Goel	cooperative Legislation: Trends and Dimensions	Deep & Deep Publications	
4	Elizabeth A. Hoffmann -	Co-operative Workplace Dispute Resolution	Gower Publishing	
5	Christopher Hodges	Outcome-Based Cooperation In Communities, Business, Regulation, and Dispute Resolution		

WEB RESOURCES
https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/62572.pdf
https://faolex.fao.org/docs/pdf/IND171123.pdf
https://www.multistatesociety.in/index.php?q=settlement-disputes-cooperative-society

https://cooperativeup.gov.in/MediaGallery/Chapter_20.pdf
https://www.indiacode.nic.in/bitstream/123456789/13260/1/the_tamilnadu_cooperative_societies_act-1983.pdf

PERIYAR UNIVERSITY, SALEM – 636011.

For candidates admitted from academic year 2026-2027 onwards

THIRD YEAR – SEMESTER – VI

CORE PAPER – XII: GENERAL AND COOPERATIVE AUDIT

LEARNING OBJECTIVES

Learning Objectives	
LO1	To gain an insight on the nature of auditing practices and to know the procedure of auditing.
LO2	To understand the concept of general and cooperative audit
LO3	To understand the methods of valuation of assets and liabilities
LO4	To know the role of auditors in different types of cooperatives
LO5	To analyse the concept of errors and frauds

COURSEOUTCOME

	COURSEOUTCOME
CO1	Familiarize with principles and procedure of auditing and Know the duties and responsibilities of an Auditor.
CO2	Distinguish vouching and routine checking.
CO3	Classify and value various assets and liabilities.
CO4	Recall the concept and procedure of Cooperative audit
CO5	Prepare final audit memorandum

MAPPINGWITHPROGRAMOUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	-	-	-	2	-	1	-	-	1
CO2	-	-	1	-	1	-	2	-	-	-
CO3	-	-	2	-	-	1	-	3	-	-

CO4	1	2	-	1	-	1	-	-	1	-
CO5	1	3	-	2	-	1	-	-	-	1

GENERAL AND COOPERATIVE AUDIT

Unit	Contents	No. of Hours
I	**Audit:** Definition, Scope, Objectives, Features and Advantages of Audit – Kinds of Audit- Audit Programme– Audit Note and Working Sheets – Duties and Responsibilities of Company Auditor - Qualities of an Auditor.	**15**
II	**Vouching and Routine Checking:** Steps in Vouching – Vouching of Receipts and Payments– Vouching of trading transactions, Petty Cash Book –**Routine checking**: Internal Check and Internal Control, Features, Advantage – Cost Audit.	**15**
III	**Verification and Valuation:** Meaning, Objectives – Verification and Valuation of various assets: Fixed Assets, Investments, Current Assets, Loans and Advances and Depreciation Methods, Reserves and Provisions– Verification and Valuation of Liabilities: Capital, Creditors, Bills Payable and Borrowings.	**15**
IV	**Cooperative Audit**: Definition, Objectives, Need and Features of Cooperative Audit – Administrative Audit Difference between General Audit and Cooperative Audit– Duties and Powers of Cooperative Auditor **-** Kinds of Cooperative Audit - Stages of Audit Work- Departmental set up for Cooperative Audit and set up for Dairy Cooperatives- Auditing of different cooperative societies – Recent developments in Cooperative Audit	**15**
V	**Audit Report:** Meaning, Objectives, Content – Audit Classification - Preparation of Final Audit Memorandum and its Enclosures **-** Embezzlement and Frauds, Methods of Detection – Schedule of Defects, Rectification of Defects– Audit Classification and Cooperative Audit Report .	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Kathiresan and Dr.Radha	Auditing	Prasanna Publishers, Chennai	2011
2	Dr. N.Premavathy	Practical Auditing	Srivishnu Publication, Chennai	2011
3	B N Tandon	Practical Auditing	S.Chand Company Ltd	2010

REFERENCE BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Krishnaswami O.R	Principles of Cooperative Audit	Oxford IBHCo., Ltd., New Delhi.	
2	Government of TamilNadu	The TamilNadu Cooperative Audit Manual	Chennai	1993
3	Dr.Sharma, Dr.I.M.Sahai		Sahitya Bhawan Publications, Agra	2022

For candidates admitted from academic year 2026-2027onwards

THIRD YEAR – SEMESTER – VI

CORE PAPER – XII: GST AND E-FILING

LEARNING OBJECTIVES

Learning Objectives	
LO1	To understand the evolution, concepts, and importance of digital banking.
LO2	To familiarize students with digital banking products and payment systems.
LO3	To examine emerging technologies such as FinTech, Block chain, AI, and Cloud Banking.
LO4	To understand cyber security, risk management, and regulatory compliance in digital banking.
LO5	To develop practical knowledge of digital banking services and innovations.

COURSE OUTCOMES

CO Number	CO Statement
CO1	Explain the concepts, evolution, and significance of digital banking.
CO2	Identify and use various digital banking products and payment systems.
CO3	Analyze emerging technologies such as FinTech, Blockchain, AI, and Cloud Banking.
CO4	Evaluate AI applications in banking operations, customer service, and fraud management.
CO5	Assess cyber security threats, regulatory requirements, and risk management practices in digital banking.

MAPPINGWITHPROGRAMOUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	1	1	-	-	2
CO2	3	2	3	1	1	-	-	2
CO3	2	3	3	1	1	-	2	2
CO4	2	3	3	1	1	-	2	2
CO5	3	3	2	1	3	1	2	2

3 = Strong, 2 = Mid, 1 = Low

GST AND E-FILING

Unit	Contents	No. of Hours
I	**Module I: Introduction to Digital Banking** Meaning and evolution of banking - Traditional vs. Digital Banking - Digital Banking ecosystem - Digital Banking channels - Benefits and challenges of digital banking	**15**
II	**Module II: Digital Banking Products and Services** Internet Banking - Mobile Banking Digital Wallets -UPI, NEFT, RTGS, IMPS - Electronic Fund Transfer Systems - Digital Loans and Credit Products - Personal Financial Management Tools	**15**
III	**Module III: FinTech and Emerging Technologies** Fin Tech ecosystem - Blockchain Technology - Crypto currencies - Peer-to-Peer Lending - Cloud Banking - Internet of Things (IoT) - Open Banking	**15**
IV	**Module IV: Artificial Intelligence in Banking** AI and Machine Learning applications - Chatbots and Virtual Assistants - Fraud Detection Systems - Risk Assessment and Credit Scoring - Customer Relationship Management - Future trends in AI-enabled banking	**15**
V	**Module V: Cyber Security, Risk and Regulations** Cyber Security in Banking - Digital Banking Risks - Data Privacy and Protection - RBI Guidelines for Digital Banking - Regulatory Compliance - Risk Management Strategies - Future Challenges in Digital Banking	**15**
	TOTAL	**75**

TEXT BOOKS

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1	Lohana Sarika	Digital Banking and Cyber Security	New Century Publications.	
2	Jaspal Singh	Digital Payments in India: Background, Trends and	New Century Publications.	

		Opportunities,		

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THIRD YEAR – SEMESTER – VI

GROUP PROJECT – VIVA VOCE

METHODOLOGY

Every student has to take up a project work in the field of Cooperation and allied subjects during their fourth semester individually under the supervision of a faculty member of the Department. At the end of the course, students have to submit a Dissertation Report not less than 40 pages as per the format suggested under CBCS.

EVALUATION

Dissertation will be assessed by a Team of Examiners consisting of Supervisor and another External Member nominated by the Controller of Examinations. The team evaluating the Report has to conduct the Viva-Voce Examination. The weight-age of marks for Report will be

Evaluation of Report (External Member)	75
Joint Viva-Voce	25
Total Marks	**100**

GUIDELINES FOR PROJECTWORK

(a) Topic

The topic of the dissertation work shall be assigned to the candidate before the end of third semester vacation.

(b) No. of copies of the project Report

The students should prepare two copies of the dissertation report and submit the same for the evaluation by Examiners. After evaluation, one copy (both hard and soft) be handed over to Supervisor and one copy can be returned to the student.

(c) Format to be followed

The format and certificate for dissertation report are to be submitted by the students as given below

Format for the preparation of dissertation report

(a) TITLEPAGE

(b) BONAFIDECERTIFICATE

(c) ACKNOWLEDGEMENT

(d) TABLE OF CONTENTS

(e) TEXT OFTHEDISSERTATION

(f) BIBLIOGRAPHY

(g) APPENDIX

Format of the Title Page

TITLE OF THE PROJECT REPORT

Project Report
Submitted to
Periyar University in partial fulfillment of
the requirement for the Award of the
Degree of Bachelor of
Commerce(Cooperation)

Submitted by

(Student ‘s Name& Reg. No.)

Under the Guidance of

[Guide’s Name & Designation]

College Logo

Department of Cooperation
Government Arts College
Dharumpuri-636705.

Month -Year

Format of the Certificate

CERTIFICATE

This is to certify that the Project Report entitled________________ ____________________________________submitted to the Periyar University, Salem in partial fulfillment of the requirement for the award of the degree of Bachelor of Commerce (Cooperation) is a record of bonafied dissertation work carriedoutby ____________________________________under my supervision and guidance. No part of this project report work has been submitted for the award of any Degree, Diploma, Fellowship or their similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date:

Place:

Signature of theSupervisor

Date of Viva-VoceExam:_______________

InternalExaminer

ExternalExaminer

Format of the Certificate

DECLARATION

I hereby declare that the dissertation work entitled …………………………………… ………………………………… submitted to the Periyar University in partial fulfillment of therequirementsfortheawardoftheDegreeof Bachelor of Commerce (Cooperation)isarecordof original research work done by me, under the supervision and guidanceof ………………………………….. and it has not formed the basis for the award of any Degree/Diploma/Associate Ship/Fellowship or other similar title to any candidate ofany University.

Date

Signature of the Candidate

(Name of the Candidate)

Place:

EXTENSION ACTIVITIES

It includes

- NSS/ NCC/ YRC/Physical Education (PYE)/ Eco Club (ECC)/ Red Ribbon Club(RRC)
- Women Empowerment Cell(WEC)
- OtherExtra-curricularactivities

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the semester examinations.

- 20% of marks for Regularity of **attendance.**
- 60% of marks for **Active Participation** in Classes/Camps/Games/special Camps/ Programmesin the college/ District/ State/ Universityactivities.
- 10% of marks for **Exemplaryawards/Certificates/Prizes.**
- 10% of marks for **Other Social components** such as Blood Donations, Fine Arts,etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

QUESTION PAPER PATTERN

UNDER OBE COMPONENTS OF CIA MARKS

Tests (I & II)	Assignment / Seminar / Subject Viva	Model Examination	Total
10	5	10	25

MODEL AND SEMESTER EXAMINATION

Bloom's Category	Section	Choice	Marks	Total
Remember (K1)	A	Compulsory	15 x 1 = 15	75
Understand (K2)	B	Open Choice (2 out of 5)	5 x 2 = 10	
Understand (K2), Apply (K3)	C	Either / Or	5 x 10 = 50	

QUESTION PAPER PATTERN FOR U.G. COURSE

(CORE, ALLIED, SBEC, NMEC, VBEC AND EVS)

Time: 3Hrs **TITLE OFTHECOURSE** **Max. Marks: 75**

PART – A

15 x 1 = 15 Marks

(**Answer ALL the questions**)

PART – B

5 X 2 = 10 Marks

(Open Choice: Answer ANY TWO Questions from each unit)

PART – C

5 X 10 = 50 Marks

(Either or Pattern: Answer ALL the questions)

PRACTICAL TRAINING

40 Marks Internal + 60 Marks External = 100 Marks

GROUP PROJECT

75 REPORT + 25 VIVA – VOCE = 100 Marks

Naan Mudhalvan Reappear Students for B.Com Cooperation

SEMESTER –II

CONSUMER AWARENESS

UNIT - I

Conceptual Framework Concept of Consumer- rights of consumers -Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practices

UNIT - II

Organizational set-up under the Consumer Protection Act Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction

UNIT - III

Grievance Redressal Mechanism under the Indian Consumer Protection Law Who can file a complaint? Grounds for filing a complaint; Period of Limitation Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Appeal, frivolous and vexatious complaints; Offences and penalties

UNIT-IV

Role of Industry Regulators in Consumer Protection Banking: RBI and Banking Ombudsman Insurance: IRDA and Insurance Ombudsman, Telecommunication: TRAI, FSSAI, Electricity Supply Electricity Regulatory Commission Real Estate Regulatory Authority

UNIT – V

Contemporary Issues in Consumer Affairs Formation of consumer organizations and their role in consumer protection, Misleading Advertisements -National Consumer Helpline

TEXT BOOKS

Sl.No. Author Name Title of the Book Publisher Year and Edition

1. Meenu Agarwal Consumer Behaviour & Consumer protection in India New Century Publications, New Delhi 2006
2. Sherlakar SA Trade Practices & Consumerism Himalaya Publishing House, Bombay 1977

REFERENCE BOOKS

Sl.No. Author Name Title of the Book Publisher Year and Edition

1. Francis Cherunilam Business Environment Himalaya Publishing House, New Delhi 2000
2. Jain, N.K Consumer Protection-Law and Practice Regal Publications, New Delhi 2008

B.Com Cooperation

SEMESTER –III
CO-OPERATIVE FINANCE AND BANKING

UNIT – I

Agricultural Credit: Evolution and Structure of Co-operative Credit Movement in India.

UNIT – II

Primary Agricultural Cooperative Credit Society: Objectives and Functions of Primary Agriculture Credit Societies in India

UNIT – III

DCCB & SCB: Functions of District Central Co-operative Banks and State Co-operation Banks

UNIT – IV

Long Term Credit: Long Term Loans by Co-operative Land Development Banks (Primary Cooperative Agriculture and Rural Development Banks)

UNIT – V

Non Agricultural Credit: Functions of Urban Co-operative Banks and Employees Co-operative Thrift and Credit Societies.

REFERENCE BOOKS

1. Hejela.T.N., Principles, problems and Practice of Co-operation, Konark Publishers, New Delhi, 2000.
2. Mathur B,S. Co-operation in India, Sahithya Bhavan Publishers, Agra 1989 3. Bedi, R.D, Theory, History and practice of Co-operation. R.Lal Book Depot, Meerut, 2001

B.Com Cooperation

SEMESTER -IV

ADVERTISING AND SALESMANSHIP

UNIT-I

Advertising: Introduction- definition- meaning- objectives and significance Advantages of advertising.

UNIT-II

Advertising Media: Importance- Selection of media –kinds of media-merits and demerits

UNIT-III

Salesmanship- meaning- objectives- importance

UNIT-IV

Sales organizations- Functions , duties and responsibilities of sales manager.

UNIT-V

Sales Promotion-definition- objectives- importance –kinds of promotion- advantages and limitations

REFERENCE BOOKS:

1. Pillai, R.S.N., & Bhagavathi, Marketing, S.Chand and Co. 1996.
2. Chunawala and Reddy, Advertising and Marketing Research, Himalaya Publications, New Delhi.1996.
3. Sinha, J.C.,Principles of Marketing and salesmanship, S.Chand and Co. New Delhi, 1980
4. Richard R. Still& Edward W. Cundiff, Sales Management, Prentice Hall of India Pvt. Ltd., New Delhi, 1999.

B.Com Cooperation

SEMESTER - V

INSURANCE

UNIT - I

Insurance: Meaning, functions, nature and principles of insurance, need and importance of insurance to individuals and business – Insurance as a social security Tool

UNIT - II

Life Insurance: Features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts.

UNIT - III

Marine Insurance: Contract of marine insurance – elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy – marine losses.

UNIT - IV

Fire Insurance: Features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance

UNIT - V

Miscellaneous Insurance: Motor insurance – Burglary – Personal accident insurance – Health Insurance – Liability Insurance- Bancassurance.

REFERENCE BOOKS:

1. M. N. Mishra, Insurance Principles And Practice,S. Chand & Co, New Delhi,2000
2. M.N.Mishra, Modern concepts of Insurance, S.Chand&Co., 2000 P.S Palandi,
3. Insurance in India, Response Books – Sagar Publications, 2000

B.Com Cooperation

SEMESTER - VI

FUNDAMENTAL OF ACCOUNTING

UNIT- I

Introduction to Accounting: Definition of Accounting, needs of accounting, objectives, advantages- types of Accounting- double entry system and its advantages- single- entry system and its limitation.

UNIT-II

Recording of Transactions Kinds of Accounts- Rules for recording transactions- Books of accounts- Subsidiary Books- Journal, Petty Cash Book, Cash Book (Problems), bank Reconciliation Statement (Problems) , Purchase Book, Sales Book, Purchase returns book, Sales returns book, bills payables books.

UNIT-III

Ledger Accounts : Balancing ledger Accounts- Trail Balance, meaning, objectives, scope and preparation- Errors and their rectifications. UNIT-IV Final Accounts: Trading, Profit and loss accounts and balance sheetobjects, Adjusting entries, Depreciation: Meaning - Reasons and Methods.

Unit-V

Accounts of Non-Profit organizations: Receipts and Payments of AccountsIncome and Expenditure Accounts- Balance Sheet, Capital and Revenue expenditure- Accounts curren_t Average due date (Problems).

References

1. Financial Accounting- R.L.Gupta and V.K.Gupta - Sultan Chand & Sons, New Delhi.
2. Financial Accounting - S.P.Jain and K.L.Narang – Kalyani Publishers, Ludhia
3. Financial Accounting - Reddy and Murthy- Margham Publications,Chennai-17.
4. Advanced Accounting I - Dr.Chandra Bose PHI Learning (P) Ltd
5. Accounting I - Dr.S.Peer Mohamed Dr.S.A.N.Shezuli Ibrahim Pass Publication, Madurai.

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